

Exhibit No. ____ (TES-8)
Docket No. UE-050684
Witness: Thomas E. Schooley

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION
COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

DOCKET NO. UE-050684

Complainant,

v.

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

Respondent.

EXHIBIT TO
TESTIMONY OF

THOMAS E. SCHOOLEY

STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

RE: PACIFICORP GENERAL RATE CASE

Adjustment 8.10, Production Factor on Rate Base

November 3, 2005

PacifiCorp
 WUTC Staff Data Request 259
 Attachment WUTC 259 Supplemental

Adjustment 8.10, Production Factor on Rate Base

Description	Pro-Forma and Restated	Production Factor 7.241%	Total Company Net Amount	Total Company Amount in UE-050684	Difference	SG Factor	Washington Allocated
1 O&M on Production Property							
2 Steam Production O&M	720,572,809	(52,176,677)	668,396,132	670,188,000	(1,791,868)	8.6273%	\$ (154,590)
3 Hydro Production O&M	38,343,806	(2,776,475)	35,567,331	35,683,397	(116,066)	8.6273%	\$ (10,013)
4 Other Production O&M	104,804,727	(7,588,910)	97,215,816	96,558,188	657,628	8.6273%	\$ 56,735
5 Misc. Production O&M Adj.# 4.7, 4.9				14,594,400	(14,594,400)	8.6273%	\$ (1,259,101)
6 Total Production O&M	863,721,341	(62,542,062)	801,179,279	817,023,985	(15,844,706)		\$ (1,366,968)
7							
8 Depreciation and Amortization on							
9 Production Property	184,110,830	(13,331,465)	170,779,365	155,986,821	14,792,544	8.6273%	\$ 1,276,195
10 Misc. Production Depr Expense Adj. #5.4, 8.4, 8.8	(3,493,754)	252,983	(3,240,771)	11,813,116	(15,053,887)	8.6273%	\$ (1,298,742)
11 Total Depr. & Amort. Exp. on Production Property	180,617,076	(13,078,482)	167,538,894	167,799,937	(261,343)		\$ (22,547)
12							
13 Property Tax on Production Property	29,111,500	(2,107,964)	27,003,536	26,798,127	205,409	8.6273%	\$ 17,721
14							
15 Total Production O&M Adjustment	1,073,449,917	(77,728,508)	995,721,408	1,011,622,049	(15,900,641)	8.6273%	\$ (1,371,794)
16							
17							
18 Production Rate Base *							
19 Steam Production Property	4,675,399,882	(338,545,705)	4,336,854,177	4,355,776,183	(18,922,006)	8.6273%	\$ (1,632,456)
20 Hydro Production Property	589,044,402	(42,652,705)	546,391,697	501,631,442	44,760,255	8.6273%	\$ 3,861,596
21 Other Production Property	658,518,307	(47,683,311)	610,834,996	280,250,895	330,584,101	8.6273%	\$ 28,520,441
22 Misc. Production Rate Base Adj. #5.4, 8.4, 8.8	(115,411,825)	8,356,970	(107,054,855)	345,279,781	(452,334,636)	8.6273%	\$ (39,024,209)
23 Less: Production Property Accum. Depr.	(2,693,564,858)	195,041,031	(2,498,523,827)	(2,400,535,477)	(97,988,350)	8.6273%	\$ (8,453,737)
24 Misc. Production Accum. Depr. Adj. #5.4, 8.4	63,364,999	(4,588,260)	58,776,739	48,058,129	10,718,610	8.6273%	\$ 924,725
25 Net Production Property	3,177,350,907	(230,071,979)	2,947,278,928	3,130,460,953	(183,182,025)		\$ (15,803,640)
26							
27 Deduct:							
28 Steam Production Deferred Income Tax	(455,147,033)	32,957,197	(422,189,836)	(428,935,100)	6,745,264	8.6273%	\$ 581,933
29 Hydro Production Deferred Income Tax	(38,049,122)	2,755,137	(35,293,985)	(31,424,293)	(3,869,692)	8.6273%	\$ (333,849)
30 Other Production Deferred Income Tax	(52,310,090)	3,787,774	(48,522,316)	(34,941,740)	(13,580,576)	8.6273%	\$ (1,171,635)
31 Misc. Production Def. Income Tax Adj. #5.4, 8.4	9,391,048	(680,006)	8,711,042	(14,185,510)	22,896,552	8.6273%	\$ 1,975,351
32 Adjustment to Rate Base for Tax	(536,115,197)	38,820,101	(497,295,096)	(509,486,643)	12,191,547		\$ 1,051,800
33							
34 Total Adjustment to Production Rate Base	2,641,235,710	(191,251,878)	2,449,983,832	2,620,974,310	(170,990,478)	8.6273%	\$ (14,751,840)
35							
36							
37 O&M on Regulatory Assets							
38 Amortization of Regulatory Assets	1,617,180	(117,100)	1,500,080	1,617,180	(117,100)	8.6273%	\$ (10,103)
39							
40							
41 Regulatory Assets Rate Base *							
42 Cholla Plant Transaction Costs	12,159,615	(880,478)	11,279,137	14,965,667	(3,686,530)	8.6273%	\$ (318,048)
43 Washington Colstrip #3 Regulatory Asset	748,058	(54,167)	693,891	878,890	(184,999)	8.6273%	\$ (15,960)
44 Cholla Plant Regulatory Asset	(1,075,149)	77,852	(997,297)	(1,296,448)	299,151	8.6273%	\$ 25,809
45 Hermiston Swap	5,305,808	(384,194)	4,921,614	6,654,730	(1,733,116)	8.6273%	\$ (149,521)
46							
47 Total Adjustment to Regulatory Assets Rate Base	17,138,332	(1,240,987)	15,897,345	21,202,839	(5,305,494)		\$ (457,720)

* Pro Forma Rate Base amounts are based on
 a 13-month average balance