### Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Actual, Adjusted, & Normalized Results of Operations - Washington For the Twelve Months Ending June 2015

			(a)		(b)		(c)		(d)		(e)		(f)			(g)
		Un	adjusted Results 2013 CBR		Restating Adjustments		<u>Fotal Adjusted</u> Actual Results		Pro Forma Adjustments		justed Results at Present Rates		Price Change		-	sted Results Price Change
	Operating Revenues:		2013 CBK		Adjustments	4	Actual Results		Aujustinents	4	resent Kates		-1.58%	<u>v</u>	r Iui .	rice change
	General Business Revenues	\$	336,867,108	\$	(139,051,636)	\$	197,815,473	\$	8,112,496	\$	205,927,969	5	(5,330,704)	\$		200,597,265
	Interdepartmental	\$	-	\$	-	\$	-	\$	-	\$	-			\$		-
3	Special Sales Other operating revenues	\$ \$	13,422,783 9,740,155	\$ \$	(13,422,783) (419,729)	\$ \$	0 9,320,426	\$ \$	-	\$ \$	0 9,320,426			\$ \$		0 9,320,426
5	Total Operating Revenues	\$	360,030,046	\$	(152,894,148)	\$	207,135,899	\$	8,112,496	\$	215,248,395	5	(5,330,704)	\$		209,917,691
6		-	,	+	(101,0) (,1 (0)	+		Ŧ	0,000,000	Ŧ			(0,000,000)			
7	Operating Expenses:															
8		\$	67,493,070	\$	(53,445,160)		14,047,910	\$	-	\$	14,047,910			\$		14,047,910
9	Nuclear Production Hydro Production	\$ \$	- 6,641,502	\$ \$	- 7,809	\$ \$	- 6,649,311	\$ \$	-	\$ \$	- 6,649,311			\$ \$		- 6,649,311
	Other Power Supply	\$	81,408,339	\$	,	\$	9,817,494	\$	-	\$	9,817,494			\$		9,817,494
	Transmission	\$	31,030,201	\$		\$	5,578,176	\$	-	\$	5,578,176			\$		5,578,176
	Distribution	\$	11,025,297	\$	,	\$	11,115,084	\$	-	\$	11,115,084			\$		11,115,084
	Customer Accounting	\$	5,916,884	\$		\$	6,342,566	\$	-	\$	6,342,566	3	(27,762)	\$		6,314,803
15	Customer Service & Info Sales	\$ \$	12,294,037	\$ \$	(11,532,818)	\$ \$	761,220	\$ \$	-	\$ \$	761,220			\$ \$		761,220
17	Administrative & General	\$	9,604,908	\$	(131,953)		9,472,955	\$	-	\$	9,472,955			\$		9,472,955
18	O&M Expense	\$	225,414,237	\$	(161,629,522)		63,784,716		-	\$	63,784,716	5	(27,762)	\$		63,756,953
19																
	Depreciation	\$	44,144,438	\$	(247,429)		43,897,009	\$	417,870	\$	44,314,879			\$		44,314,879
21 22	Amortization Taxes Other than Income	\$ \$	4,714,285 21,184,678	\$ \$	,	\$ \$	4,757,954 21,425,397	\$ \$	(14,216) (18,906)		4,743,738 21,406,491	4	(217,140.90)	\$ \$		4,743,738 21,189,350
23	Income Taxes: Federal	\$	8,322,674	\$		\$	12,405,019	\$		\$	13,929,886		(1,780,030)	\$		12,149,857
24	: State	\$	-	\$	-	\$	-	\$	-	\$	-			\$		-
25		\$	2,604,141	\$	2,005,995	\$	4,610,136	\$	126,553	\$	4,736,689			\$		4,736,689
26	Investment Tax Credit Adj.	\$	-	\$	-	\$	-	\$	-	\$	-			\$		-
27 28	Misc. Revenue & Expense Total Operating Expenses:	\$ \$	(5,365) 306,379,090	\$ \$	12,634	\$ \$	7,269	\$	2.036.168	\$ \$	7,269	5	(2,024,933)	\$		7,269
29	Total Operating Expenses.	Ψ	500,577,070	Ψ	(155,471,567)	Ψ	150,007,500	Ψ	2,030,100	Ψ	152,725,000	4	(2,024,955)	Ψ		150,070,750
30	Net Operating Revenue :	\$	53,650,957	\$	2,597,441	\$	56,248,398	\$	6,076,329	\$	62,324,727	5	(3,305,771)	\$		59,018,955
31												Γ				
32	Rate Base:	¢	1 711 240 005	¢	71.056.100	¢	1 702 206 204	¢	7 405 401	¢	1 700 701 774			¢		700 701 774
	Electric Plant in Service Plant Held for Future Use	\$ \$	1,711,240,085 424,723	\$ \$	71,056,198	\$ \$	1,782,296,284 424,723	\$ \$	7,495,491	\$ \$	1,789,791,774 424,723			<mark>\$</mark> \$	1	,789,791,774 424,723
	Misc. Deferred Debits	\$	10,635,421	\$	(10,238,299)		397,122	\$	-	\$	397,122			\$		397,122
	Electric Plant Acq Adj	\$	-	\$	-	\$	-	\$	-	\$	-			\$		-
	Nuclear Fuel	\$	-	\$	-	\$	-	\$	-	\$	-			\$		-
	Prepayments	\$ \$	1,753,737 6,572,936	\$ \$		\$	(0) 0	\$ \$	-	\$ \$	(0) 0			\$ \$		(0) 0
	Fuel Stock Material & Supplies	ծ Տ	6,572,936 7,344,634	\$ \$	(6,572,936) (7,344,634)		0	ծ Տ	-	э \$	0			\$ \$		0
	Working Capital	\$	2,150,960	\$	21,768,047		23,919,007	\$	-	\$	23,919,007			\$		23,919,007
42	Weatherization Loans	\$	1,840,890	\$	-	\$	1,840,890	\$	-	\$	1,840,890			\$		1,840,890
43		\$	-	\$	-	\$	-	\$	-	\$	-	_		\$		-
44 45	Total Electric Plant:	\$	1,741,963,386	\$	66,914,639	\$	1,808,878,025	\$	7,495,491	\$	1,816,373,516	5	-	\$	1	,816,373,516
46	Deductions:															
47	Accum. Prov. for Depreciation	\$	(650,698,309)	\$	(38,921,876)	\$	(689,620,185)	\$	338,470	\$	(689,281,715)			\$		(689,281,715)
48		\$	(51,041,927)	\$	(1,907,572)		(52,949,499)		58,926	\$	(52,890,573)			\$		(52,890,573)
49		\$	(254,566,534)	\$	· · ·	\$	(244,612,402)		(1,037,509)		(245,649,911)			\$		(245,649,911)
50 51	Customer Advances for Const.	\$ \$	(107,192) 25,235	\$ \$	411 (997,745)	\$ \$	(106,780) (972,510)		-	\$ \$	(106,780) (972,510)			\$ \$		(106,780) (972,510)
	Customer Service Deposits	\$	-	\$	(3,272,583)		(3,272,583)		_	\$	(3,272,583)			\$		(3,272,583)
	Miscellaneous Deductions	\$	(4,253,593)	\$		\$	(3,351,815)		-	\$	(3,351,815)			\$		(3,351,815)
54	Total Rate Base Deductions:	\$	(960,642,319)	\$	(34,243,455)	\$	(994,885,774)	\$	(640,113)	\$	(995,525,887)	5	-	\$		<mark>(995,525,887)</mark>
55 56	Total Rate Base:	\$	791 221 066	\$	32,671,184	¢	813,992,251	¢	C 955 279	¢	820,847,628	5		\$		820,847,628
50 57	I otal Rate Base:	\$	781,321,066	\$	32,0/1,184	\$	813,992,251	\$	6,855,378	ð	820,847,028	4	, -	<u></u>		820,847,028
58	Return on Rate Base		6.867%				6.910%				7.593%	F				7.190%
59																
60	TAX CALCULATION												35.00%			
	Operating Revenue	\$	64,577,772		\$8,685,781		73,263,553		7,727,748		80,991,302	5	(5,085,801)	\$		75,905,501
	Other Deductions	¢	(2,292,095)	\$	-	\$	-		-	\$	-			¢		(2,295,052)
	Interest (AFUDC) Interest	\$ \$	(2,382,085) 21,200,191		(\$3,867) \$292,029		(2,385,952) 21,492,220		219,199		(2,385,952) 21,711,420			\$		(2,385,952) 21,711,420
65	Schedule "M" additions	\$	64,495,489		\$511,665		65,007,153		445,416		65,452,570			\$		65,452,570
66		\$	72,317,680		(\$70,769)		72,246,911		778,881	\$	73,025,792			\$		73,025,792
67													17.00			10.00
	Income Before Tax		37,937,475		8,980,053		46,917,528		7,175,084		54,092,612		(5,085,801)	\$		49,006,812
	State Income Tax Taxable Income	-	37,937,475		- 8,980,053	\$ \$	46,917,528		7,175,084	\$ \$	54,092,612		(5,085,801)	\$		49,006,812
	Federal Income Tax Before Credits	-	13,278,116			\$	16,421,134		2,511,279	\$	18,932,413	H	(1,780,030)	\$		17,152,384
72	Energy Tax Credits		(4,955,442)		939,327	\$	(4,016,115)		(986,413)	\$	(5,002,527)		-	\$		(5,002,527)
73	Federal Income Tax-Current		8,322,674		4,082,345	\$	12,405,019		1,524,866	\$	13,929,886		(1,780,030)	\$		12,149,857

# Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Summary of Adjustments - Staff vs. Pacific Power

	Summary of Adjustments - Staff vs. Pacific Power												
			Pacific Power				Staff					S	taff's ROR
	A .1:	NO	Net Dete Deer		Revenue	NOI	Net Dete Dees	п	Revenue	п	Revenue	п	Revenue
	Adj.	NOI	Net Rate Base		Requirement	NOI	Net Rate Base	к	Requirement		Requirement	K	equirement
	No.	Impact	Impact	Im	pact per Filing <sup>1</sup>	Impact	Impact		Impact		Difference		Impact
1 Per Books	\$	\$ 53.650.957	\$ 781,321,066	\$	5,459,220	\$ 53,650,957	\$ 781,321,066	\$	5,459,220	\$	-	\$	4,073,319
2 Adjustments		+	+,,	Ŧ	0,107,220	+	+,,	Ŧ	*,**,==*	Ŧ		-	.,
3 REVENUE													
4 Temperature Normalization	3.1	(571,522)	-	\$	921,602	(571,522)	-	\$	921,602	\$	-	\$	921,602
5 Revenue Normalizing	3.2	(5,477,991)	-	\$	8,833,475	(5,477,991)	-	\$	8,833,474	\$	(1)	\$	8,833,474
6 Effective Price Change	3.3	5,273,123	-	\$	(8,503,117)	5,273,122	-	\$	(8,503,116)	\$	1	\$	(8,503,116)
7 SO2 Emission Allowance Sales	3.4	1,855	(1,645)	\$	(3,184)	1,855	(1,645)		(3,185)	\$	(1)	\$	(3,182)
8 Renewable Energy Credits	3.5	(288,402)	-	\$	465,060	(288,403)	-	\$	465,060	\$		\$	465,060
9 Wheeling Revenue	3.6	58,936	-	\$	(95,036)	58,935	-	\$	(95,035)	\$	1	\$	(95,035)
0 1 0 & M													
2 Miscellan -eous Expense & Revenue	4.1	107,519		\$	(173,378)	44,465		\$	(71,702)	\$	101,676	\$	(71,702)
3 General Wage Increase (Annualizing)	4.1	(62,648)	-	\$	101,022	(62,648)	-	\$	101,023	\$	101,070	\$	101,023
4 Legal Expenses	4.3	65,657	-	\$	(105,875)	65,657		\$	(105,874)	\$	1	\$	(105,874)
5 Irrigation Load Control Program	4.4	1,650	-	\$	(2,661)	1,650	_	\$	(2,661)	\$	-	\$	(2,661)
6 Remove Non-Recurring Entries	4.5	(90,925)	-	\$	146,620	(90,925)	_	\$	146,620	\$	_	\$	146,620
7 DSM Expense Removal	4.6	7,496,439	-	\$	(12,088,301)	7,496,439	_	\$	(12,088,302)	\$	(1)		(12,088,302)
8 Insurance Expense	4.7	(184,003)	-	\$	296,712	(184,003)	-	\$	296,711	\$	(1)	\$	296,711
9 Advertising	4.8	15	-	\$	(24)	15	-	\$	(25)	\$	(1)	\$	(25)
20 Memberships & Subscriptions	4.9	5,873	-	\$	(9,471)	14,966	-	\$	(24,134)	\$	(14,663)	\$	(24,134)
21 Revenue-Sensitive/ Uncollectible Expense	4.10	(269,665)	-	\$	434,845	(269,665)	-	\$	434,845	\$	-	\$	434,845
22		(,)		ŕ	2 .,	(,)			,			Ĺ	,
POWER COSTS													
24 Net Power Costs - Removal	5.1	4,882,290	-	\$	(7,872,883)	4,882,290	-	\$	(7,872,883)	\$	-	\$	(7,872,883)
25 Colstrip #3 Removal	5.2	430,352	(7,809,780)		(1,613,290)	430,352	(7,809,780)	\$	(1,613,290)	\$	-	\$	(1,599,437)
26													
27 DEPRECIATION/AMORTIZATION													
28 End-of-Period Plant Reserves	6.1	-	(15,072,680)	\$	(1,774,286)	-	(15,053,829)	\$	(1,772,067)	\$	2,219	\$	(1,745,364)
29 Annualization of Base Period Depr./Amort. Exp	€ 6.2	(350,091)	214,125	\$	589,741	(347,063)	214,125	\$	584,858	\$	(4,883)	\$	584,479
30 Hydro Decommissioing	6.3	-	(160,400)	\$	(18,882)	-	(160,400)	\$	(18,882)	\$	-	\$	(18,597)
31 Accelerated Depreciation on Jim Bridger & Col	s 6.4	(6,376,618)	(3,188,309)	\$	9,907,232	-	-	\$	-	\$	(9,907,232)	\$	-
32													
33 TAX ADJUSTMENTS													
34 Interest True Up	7.1	306,887	-	\$	(494,868)	178,930	-	\$	(288,532)	\$	206,336	\$	(288,532)
35 Property Tax Expense	7.2	(166,290)	-	\$	268,148	-	-	\$	-	\$	(268,148)	\$	-
36 Production Tax Credit	7.3	47,086	-	\$	(75,927)	47,086		\$	(75,927)	\$	-	\$	(75,927)
37 PowerTax ADIT Balance	7.4	-	9,290,956	\$	1,093,688	-	9,496,797	\$	1,117,919	\$	24,231	\$	1,101,073
38 WA Low Income Tax Credit	7.5	12,289	-	\$	(19,816)	12,289	-	\$	(19,816)	\$	-	\$	(19,816)
39 Flow-Through Adjustment	7.6	(2,123,178)	(2,260,168)	\$	3,157,651	(2,123,178)	(2,260,168)		3,157,651	\$	-	\$	3,161,660
O Remove Deferred State Tax Expense & Balance		77,895	(78)		(125,618)	54,571	(78)		(88,007)	\$	37,611	\$	(88,007)
1 WA Public Utility Tax Adjustment	7.8 7.9	(182,112)	-	\$ \$	293,662	(182,112)	-	\$ \$	293,663 2,182	\$ \$	1 (1)	\$ \$	293,663
2 AFUDC Equity 13	7.9	(1,353)	-	ф	2,183	(1,353)	-	ф	2,162	¢	(1)	ф	2,182
IA RATE BASE													
15 Jim Bridger Mine Rate Base	8.1	_	27,838,518	¢	3,277,021	_	27,838,518	¢	3,277,021	\$	-	\$	3,227,641
6 Environmental Remediation	8.2	(434,575)	(849,177)		600,808	(35,835)	(327,345)		19,252	\$	(581,556)	\$	19,832
7 Customer Advances for Construction	8.3	(434,373)	(997,745)		(117,450)	(55,655)	(997,745)		(117,450)	\$	(301,330)	\$	(115,680)
18 Pro Forma Major Plant Additions	8.4	(1,338,761)	24,354,578		5,025,712	(299,361)	8,287,311		1,458,275	\$	(3,567,437)	\$	1,443,576
9 Miscellaneous Rate Base	8.5	-	(23,631,671)		(2,781,811)	(2)),501)	(23,631,671)		(2,781,811)	\$	-	\$	(2,739,893)
50 Removal of Colstrip #4 AFUDC	8.6	17,991	(342,058)		(69,276)	17,991	(342,058)		(69,276)	\$	-	\$	(68,669)
51 Trojan Unrecovered Plant	8.7	2,901	(277,124)		(37,300)	2,901	(277,124)		(37,300)	\$	-	\$	(36,808)
	8.8	(2,831)	(3,272,583)		(380,668)	(2,831)	(3,272,583)		(380,668)		-	\$	(374,863)
52 Customer Service Deposits	ð.ð	(2,001)			24,823	-	210,870		24,823		-	\$	24,449
52 Customer Service Deposits 53 Misc. Asset Sales and Removals	8.8 8.9	-	210,870							\$	(5,085)	\$	2,773,207
1	8.9	-	210,870 23,962,204		2,820.719	-		\$	2,815.634	J.			3,129,003
53 Misc. Asset Sales and Removals			23,962,204 27,245,532	\$ \$	2,820,719 3,207,217	-	23,919,007	\$ \$	2,815,634 3,176,874	\$ \$	(30,343)	\$	
<ul> <li>Misc. Asset Sales and Removals</li> <li>Investor Supplied Working Capital</li> </ul>	8.9 8.10		23,962,204	\$ \$		- - -	23,919,007	\$			(30,343)	ծ \$	(215,822)
53 Misc. Asset Sales and Removals 54 Investor Supplied Working Capital 55 End-of-Period Plant Balances	8.9 8.10 8.11	- - - -	23,962,204 27,245,532	\$ \$ \$	3,207,217	- - - 27,145	23,919,007 26,987,763	\$ \$	3,176,874	\$	-		(215,822) (209,793)
<ul> <li>Misc. Asset Sales and Removals</li> <li>Investor Supplied Working Capital</li> <li>End-of-Period Plant Balances</li> <li>Chehalis Regulatory Asset Adjustment</li> <li>Idaho Asset Exchange</li> </ul>	8.9 8.10 8.11 8.12		23,962,204 27,245,532 (1,861,470)	\$ \$ \$	3,207,217 (219,124)	- - - 27,145	23,919,007 26,987,763 (1,861,470)	\$ \$	3,176,874 (219,124)	\$ \$	-	\$	
<ul> <li>Misc. Asset Sales and Removals</li> <li>Investor Supplied Working Capital</li> <li>End-of-Period Plant Balances</li> <li>Chehalis Regulatory Asset Adjustment</li> <li>Idaho Asset Exchange</li> <li>Production Factor</li> </ul>	8.9 8.10 8.11 8.12 8.13 9.1	- - -	23,962,204 27,245,532 (1,861,470) 3,411,203	\$ \$ \$	3,207,217 (219,124) 401,551	-	23,919,007 26,987,763 (1,861,470) (1,431,933)	\$ \$	3,176,874 (219,124) (212,333)	s s s s	(613,884)	\$	(209,793)
<ul> <li>Misc. Asset Sales and Removals</li> <li>Investor Supplied Working Capital</li> <li>End-of-Period Plant Balances</li> <li>Chehalis Regulatory Asset Adjustment</li> <li>Idaho Asset Exchange</li> </ul>	8.9 8.10 8.11 8.12 8.13 9.1		23,962,204 27,245,532 (1,861,470)	\$ \$ \$ \$	3,207,217 (219,124)	- 27,145 - 62,324,726	23,919,007 26,987,763 (1,861,470)	\$ \$ <mark>\$</mark>	3,176,874 (219,124)	s s s s	-	\$	
Si Misc. Asset Sales and Removals     Investor Supplied Working Capital     Stend-of-Period Plant Balances     Se Chehalis Regulatory Asset Adjustment     Idaho Asset Exchange     Production Factor     Total Adjustments	8.9 8.10 8.11 8.12 8.13 9.1	- - -	23,962,204 27,245,532 (1,861,470) 3,411,203	\$ \$ \$ \$	3,207,217 (219,124) 401,551	-	23,919,007 26,987,763 (1,861,470) (1,431,933)	\$ \$ <mark>\$</mark>	3,176,874 (219,124) (212,333) - (3,874,693)	s s s s	(613,884)	\$	(209,793)
<ul> <li>Misc. Asset Sales and Removals</li> <li>Investor Supplied Working Capital</li> <li>End-of-Period Plant Balances</li> <li>Chehalis Regulatory Asset Adjustment</li> <li>Idaho Asset Exchange</li> <li>Production Factor</li> <li>Total Adjustments</li> </ul>	8.9 8.10 8.11 8.12 8.13 9.1	- - -	23,962,204 27,245,532 (1,861,470) 3,411,203	\$ \$ \$ \$	3,207,217 (219,124) 401,551	-	23,919,007 26,987,763 (1,861,470) (1,431,933)	\$ \$ <mark>\$</mark>	3,176,874 (219,124) (212,333)	s s s s	(613,884)	\$	(209,793)
<ul> <li>33 Misc. Asset Sales and Removals</li> <li>44 Investor Supplied Working Capital</li> <li>55 End-of-Period Plant Balances</li> <li>56 Chehalis Regulatory Asset Adjustment</li> <li>71 Idaho Asset Exchange</li> <li>78</li> <li>79 Production Factor</li> <li>70 Total Adjustments</li> <li>71</li> <li>71</li> <li>72 Adjusted Results at Company's ROR and Convection</li> <li>73 At Staff's ROR</li> </ul>	8.9 8.10 8.11 8.12 8.13 9.1	- - -	23,962,204 27,245,532 (1,861,470) 3,411,203	\$ \$ \$ \$	3,207,217 (219,124) 401,551 - - 10,746,466 9,259,811	-	23,919,007 26,987,763 (1,861,470) (1,431,933)	\$ \$ \$	3,176,874 (219,124) (212,333) - (3,874,693) (3,874,688) (5,330,702)	s s s s	(613,884)	\$	(209,793)
<ul> <li>33 Misc. Asset Sales and Removals</li> <li>44 Investor Supplied Working Capital</li> <li>55 End-of-Period Plant Balances</li> <li>56 Chehalis Regulatory Asset Adjustment</li> <li>77 Idaho Asset Exchange</li> <li>78</li> <li>79 Production Factor</li> <li>70 Total Adjustments</li> <li>71</li> <li>71</li> <li>72 Adjusted Results at Company's ROR and Convection Factor</li> <li>73 At Staff's ROR</li> <li>74 Percentage Increase in Revenues</li> </ul>	8.9 8.10 8.11 8.12 8.13 9.1	- - -	23,962,204 27,245,532 (1,861,470) 3,411,203	\$ \$ \$ \$	3,207,217 (219,124) 401,551 - - 10,746,466 10,746,469	-	23,919,007 26,987,763 (1,861,470) (1,431,933)	\$ \$ \$ \$	3,176,874 (219,124) (212,333) - (3,874,693) (3,874,688)	s s s s	(613,884)	\$	(209,793)
<ul> <li>Misc. Asset Sales and Removals</li> <li>Investor Supplied Working Capital</li> <li>End-of-Period Plant Balances</li> <li>Chehalis Regulatory Asset Adjustment</li> <li>Idaho Asset Exchange</li> <li>Production Factor</li> <li>Total Adjustments</li> <li>Adjusted Results at Company's ROR and Conves</li> <li>At Staff's ROR</li> <li>Percentage Increase in Revenues</li> </ul>	8.9 8.10 8.11 8.12 8.13 9.1	- - -	23,962,204 27,245,532 (1,861,470) 3,411,203	\$ \$ \$ \$	3,207,217 (219,124) 401,551 <b>10,746,466</b> 10,746,469 9,259,811 2.75%	-	23,919,007 26,987,763 (1,861,470) (1,431,933)	\$ \$ \$ \$	3,176,874 (219,124) (212,333) - (3,874,693) (3,874,688) (5,330,702) -1.58%	s s s s	(613,884)	\$	(209,793)
<ul> <li>33 Misc. Asset Sales and Removals</li> <li>44 Investor Supplied Working Capital</li> <li>55 End-of-Period Plant Balances</li> <li>66 Chehalis Regulatory Asset Adjustment</li> <li>76 Idaho Asset Exchange</li> <li>88</li> <li>89 Production Factor</li> <li>80 Total Adjustments</li> <li>81</li> <li>82 Adjusted Results at Company's ROR and Conversion Staff's ROR</li> <li>44 Percentage Increase in Revenues</li> <li>55</li> <li>66 Conversion Factor</li> </ul>	8.9 8.10 8.11 8.12 8.13 9.1	- - -	23,962,204 27,245,532 (1,861,470) 3,411,203	\$ \$ \$ \$	3,207,217 (219,124) 401,551 - - 10,746,466 9,259,811	-	23,919,007 26,987,763 (1,861,470) (1,431,933)	\$ \$ \$ \$	3,176,874 (219,124) (212,333) - (3,874,693) (3,874,688) (5,330,702)	s s s s	(613,884)	\$	(209,793)
<ul> <li>Misc. Asset Sales and Removals</li> <li>Misc. Asset Sales and Removals</li> <li>Investor Supplied Working Capital</li> <li>End-of-Period Plant Balances</li> <li>6 Chchalis Regulatory Asset Adjustment</li> <li>Idaho Asset Exchange</li> <li>Production Factor</li> <li>Total Adjustments</li> <li>Adjusted Results at Company's ROR and Conve</li> <li>At Staff's ROR</li> <li>Precentage Increase in Revenues</li> <li>Conversion Factor</li> <li>Conversion Factor</li> </ul>	8.9 8.10 8.11 8.12 8.13 9.1	- - -	23,962,204 27,245,532 (1,861,470) 3,411,203 838,124,164	\$ \$ \$ \$	3,207,217 (219,124) 401,551 <b>10,746,466</b> 10,746,469 9,259,811 2.75%	-	23,919,007 26,987,763 (1,861,470) (1,431,933)	\$ \$ \$ \$	3,176,874 (219,124) (212,333) (3,874,693) (3,874,688) (5,330,702) -1,58% 0.62014	\$ \$ \$	(613,884)	\$	(209,793)
<ul> <li>Misc. Asset Sales and Removals</li> <li>Misc. Asset Sales and Removals</li> <li>Investor Supplied Working Capital</li> <li>End-of-Period Plant Balances</li> <li>Chehalis Regulatory Asset Adjustment</li> <li>Total Adjustment</li> <li>Production Factor</li> <li>Total Adjustments</li> <li>Adjusted Results at Company's ROR and Conve</li> <li>At Staff's ROR</li> <li>Percentage Increase in Revenues</li> <li>Conversion Factor</li> <li>Conversion Factor</li> <li>Conversion Factor</li> <li>Capital Structure</li> </ul>	8.9 8.10 8.11 8.12 8.13 9.1	- - - 54,518,748	23,962,204 27,245,532 (1,861,470) 3,411,203	\$ \$ \$ \$ \$	3,207,217 (219,124) 401,551 	-	23,919,007 26,987,763 (1,861,470) (1,431,933) - 820,847,628	\$ \$ \$ \$	3,176,874 (219,124) (212,333) - (3,874,693) (3,874,688) (5,330,702) -1.58%	\$ \$ \$	(613,884)	\$ \$ 	(209,793) - (5,330,703)
<ul> <li>Misc. Asset Sales and Removals</li> <li>Misc. Asset Sales and Removals</li> <li>Investor Supplied Working Capital</li> <li>End-of-Period Plant Balances</li> <li>Chehalis Regulatory Asset Adjustment</li> <li>Idaho Asset Exchange</li> <li>Production Factor</li> <li>O Total Adjustments</li> <li>Adjusted Results at Company's ROR and Conve</li> <li>At Staff's ROR</li> <li>Percentage Increase in Revenues</li> <li>Conversion Factor</li> <li>S Capital Structure</li> <li>S</li> </ul>	8.9 8.10 8.11 8.12 8.13 9.1 s	- - - 54,518,748 Structure	23,962,204 27,245,532 (1,861,470) 3,411,203 838,124,164 Pacific Power	\$ \$ \$ \$ \$	3,207,217 (219,124) 401,551 <b>10,746,466</b> <b>10,746,466</b> <b>9</b> ,259,811 2.75% <b>0</b> ,62014 Veighted Cost	-	23,919,007 26,987,763 (1,861,470) (1,431,933) - - 820,847,628 Structure	\$ \$ \$ \$	3,176,874 (219,124) (212,333) (3,874,688) (5,330,702) -1.58% 0.62014 Sta	\$ \$ \$	(613,884) (14,621,159)	\$ \$ 	(209,793) - - (5,330,703) eighted Cost
<ul> <li>Misc. Asset Sales and Removals</li> <li>Misc. Asset Supplied Working Capital</li> <li>End-of-Period Plant Balances</li> <li>Chehalis Regulatory Asset Adjustment</li> <li>Idaho Asset Exchange</li> <li>Production Factor</li> <li>Total Adjustments</li> <li>Adjusted Results at Company's ROR and Conversion Staff's ROR</li> <li>Percentage Increase in Revenues</li> <li>Conversion Factor</li> <li>Conversion Factor</li> <li>Capital Structure</li> <li>Capital Structure</li> <li>Long-term E</li> </ul>	8.9 8.10 8.11 8.12 8.13 9.1 5 ersion	- - - 54,518,748 <u>Structure</u> 50.88%	23,962,204 27,245,532 (1,861,470) 3,411,203 838,124,164 Pacific Power 5.18%	\$ \$ \$ \$ \$	3,207,217 (219,124) 401,551 	-	23,919,007 26,987,763 (1,861,470) (1,431,933) - 820,847,628 <u>Structure</u> 50.69%	\$ \$ \$ \$	3,176,874 (219,124) (212,333) (3,874,693) (3,874,688) (5,330,702) -1.58% 0.62014 Sta 5.21%	\$ \$ \$	(613,884) (14,621,159) 2.64%	\$ \$ 	(209,793) - - (5,330,703) eighted Cost 2.641%
33       Misc. Asset Sales and Removals         44       Investor Supplied Working Capital         55       End-of-Period Plant Balances         65       Chehalis Regulatory Asset Adjustment         67       Idaho Asset Exchange         88       7         99       Poduction Factor         50       Total Adjustments         51       1         52       Adjusted Results at Company's ROR and Conversion 4t Staff's ROR         44       Percentage Increase in Revenues         55       5         56       Conversion Factor         57       78         58       Capital Structure         59       Long-term If         70       Long-term If	8.9 8.10 8.11 8.12 8.13 9.1 5 ersion	- - - 54,518,748 <u>Structure</u> 50.88% 0.00%	23,962,204 27,245,532 (1,861,470) 3,411,203 838,124,164 Pacific Power 5.18% 0.00%	\$ \$ \$ \$ \$	3,207,217 (219,124) 401,551 	-	23,919,007 26,987,763 (1,861,470) (1,431,933) 	\$ \$ \$ \$	3,176,874 (219,124) (212,333) (3,874,693) (3,874,688) (5,330,702) -1.58% 0.62014 Sta 5,21% 2,15%	\$ \$ \$	(613,884) - (14,621,159) 2.64% 0.00%	\$ \$ 	(209,793) - - (5,330,703) eighted Cost 2.641% 0.004%
<ul> <li>Misc. Asset Sales and Removals</li> <li>Investor Supplied Working Capital</li> <li>End-of-Period Plant Balances</li> <li>Chehalis Regulatory Asset Adjustment</li> <li>Idaho Asset Exchange</li> <li>Production Factor</li> <li>Total Adjusted Results at Company's ROR and Conve</li> <li>At Staff's ROR</li> <li>Percentage Increase in Revenues</li> <li>Conversion Factor</li> <li>Conversion Fact</li></ul>	8.9 8.10 8.11 8.12 8.13 9.1 5 ersion	- - - 54,518,748 50.88% 0.00% 0.00%	23,962,204 27,245,532 (1,861,470) 3,411,203 838,124,164 Pacific Power 5.18% 0.00% 6.75%	\$ \$ \$ \$ \$	3,207,217 (219,124) 401,551 	-	23,919,007 26,987,763 (1,861,470) (1,431,933) - 820,847,628 - <u>820,847,628</u> - <u>820,847,628</u> - <u>820,847,628</u> - -	\$ \$ \$ \$	3,176,874 (219,124) (212,333) (3,874,683) (3,874,688) (5,330,702) -1.58% 0.62014 Sta 5.21% 2.15% 6.75%	\$ \$ \$	(613,884) (14,621,159) (14,621,159) 2.64% 0.00% 0.00%	\$ \$ 	(209,793) - - (5,330,703) eighted Cost 2.641% 0.004% 0.001%
33       Misc. Asset Sales and Removals         44       Investor Supplied Working Capital         55       End-of-Period Plant Balances         65       Chehalis Regulatory Asset Adjustment         67       Idaho Asset Exchange         88       7         99       Poduction Factor         50       Total Adjustments         51       1         52       Adjusted Results at Company's ROR and Conversion 4t Staff's ROR         44       Percentage Increase in Revenues         55       5         56       Conversion Factor         57       78         58       Capital Structure         59       Long-term If         70       Long-term If	8.9 8.10 8.11 8.12 8.13 9.1 3 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5	- - - 54,518,748 <u>Structure</u> 50.88% 0.00%	23,962,204 27,245,532 (1,861,470) 3,411,203 838,124,164 Pacific Power 5.18% 0.00%	\$ \$ \$ \$ \$	3,207,217 (219,124) 401,551 	-	23,919,007 26,987,763 (1,861,470) (1,431,933) 	\$ \$ \$ \$	3,176,874 (219,124) (212,333) (3,874,693) (3,874,688) (5,330,702) -1.58% 0.62014 Sta 5,21% 2,15%	\$ \$ \$	(613,884) - (14,621,159) 2.64% 0.00%	\$ \$ 	(209,793) - - (5,330,703) eighted Cost 2.641% 0.004%

Exhibit No. JLB-2r Docket UE-152253 Page 3 of 62 CORRECTED

## Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Calculation of Revenue Requirement Deficiency or (Excess):

		Pacific Power (As Filed)	(Upo	Pacific Power dated in Discovery)	Staff
1	Net Rate Base - Washington Jurisdiction	\$ 838,124,165	\$	836,598,922	\$ 820,847,628
2 3	Proposed Rate of Return	7.3000%		7.3000%	7.1900%
4 5 6	Net Operating Income Requirement	\$ 61,183,064	\$	61,071,721	\$ 59,018,944
7 8	Proforma Net Operating Income	\$ 54,518,748	\$	54,506,776	\$ 62,324,727
9 10	Net Operating Income Deficiency	\$ 6,664,316	\$	6,564,946	\$ (3,305,783)
11 12	NOI > Revenue Conversion Factor	62.014%		62.014%	62.014%
13 12	Revenue Requirement Deficiency (line 9/line 11)	\$ 10,746,470	\$	10,586,232	\$ (5,330,704)
13	Revenue Requirement Cap (As proposed by PacifiCorp)	\$ 10,000,000	\$	10,000,000	\$ -

## Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Conversion Factor

1	Operating Revenue	100.0000%
2	Operating Revenue Deductions:	
3	Uncollectible Accounts	0.5208%
4	State Utility Tax ((3.8734%- (Line 3 * 3.8734%))	3.8734%
5	WUTC Fee	0.2000%
6		95.4058%
7		
8	State Income Tax	0.0000%
9		
10		95.4058%
11	-	
12	Federal Income Tax @ 35%	33.3920%
13		
14	Net Operating Income Conversion Factor	62.0140%
15	• • • • •	
16	Company uses inverse known as "Net to Gross Bump-up".	161.2539%
17	Company ases inverse known as ther to cross Damp up .	101.2007/0
	Revenue Sensitive Tax Rates:	
19	customer accounting	0.5208%
20	other taxes	4.0734%
20	other taxes	7.0757/0
21	Nominal Tax Rate	0.35
22		0.55
25		

## Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Weighted Average Cost of Capital

	COMPANY PROPOSED											
1	Type of Capital	Cap.Structure	Cost	Weighted Cost	Debt Rate							
2 Long-term Debt		50.88%	5.18%	2.634%								
3 Short term Debt		0.00%	0.00%	0.000%	2.63%							
4 Preferred Stock		0.02%	6.75%	0.001%								
5 Common Stock		49.10%	9.50%	4.665%								
6	Weighted Average Cost of Capital	100.00%		7.300%								
7												
8												
9	STAFF PR	ROPOSED										
10												
11	Type of Capital	Cap.Structure	<u>Cost</u>	Weighted Cost	Debt Rate							
12 Long-term Debt		50.69%	5.21%	2.641%								
13 Short term Debt		0.19%	2.15%	0.004%	2.64500%							
14 Preferred Stock		0.02%	6.75%	0.001%								
15 Common Stock		49.10%	9.25%	4.542%								
16	Weighted Average Cost of Capital	100.00%		7.190%								

Exhibit No. JLB-2r Docket UE-152253 Page 5 of 62 CORRECTED

3.5

3.6

Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase

Summary of Adjustments (Restating & Pro Forma)			
	3.1	3.2	3.3

		Temperature Normalization	Revenue Normalizing	Effective Price Change	SO2 Emission Allowance Sales	Renewable Energy Credits	Wheeling Revenue
Operating Revenues:	(120.020.120)	(070.065)	(9 107 570)	8 112 404			
General Business Revenues     Interdepartmental	(130,939,139)	(879,265)	(8,427,679)	8,112,496	-	-	-
3 Special Sales	(13,422,783)	-	-	-	-	-	-
4 Other operating revenues	(13,422,783) (419,729)	-	-	-	-	(443,696)	23,967
5 Total Operating Revenues	(144,781,651)	(879,265)	(8,427,679)	8,112,496	-	(443,696)	23,967
6							
7 Operating Expenses:							
8 Steam Production	(53,445,160)	-	-	-	-	-	-
9 Nuclear Production		-	-	-	-	-	-
0 Hydro Production	7,809 (71,590,844)	-	-	-	-	-	-
1 Other Power Supply 2 Transmission	(25,452,025)	-	-	-	-	-	(66,703)
3 Distribution	(23,432,023) 89,787	_	_	_		_	(00,705)
4 Customer Accounting	425,682	-	-	-	-	-	-
5 Customer Service & Info	(11,532,818)	-	-	-	-	-	-
6 Sales	-	-	-	-	-	-	-
7 Administrative & General	(131,953)	-	-	-	-	-	-
8 Total O&M Expense	(161,629,522)	-	-	-	-	-	(66,703)
9							
0 Depreciation	170,441	-	-	-	-	-	-
1 Amortization	29,453	-	-	-	-	-	-
2 Taxes Other than Income	221,813	(207 7 42)	(2.040.600)	2 820 274	-	(155 202)	21 725
3 Income Taxes: Federal	5,607,212	(307,743)	(2,949,688)	2,839,374	(9)	(155,293)	31,735
4 : State 5 Deferred Income Taxes	2,132,548	-	-	-	1,144	-	-
6 Investment Tax Credit Adj.	2,152,548	-	-	-	1,144	-	-
7 Misc. Revenue & Expense	12,634	_			(2,990)	_	_
8 Total Operating Expenses:	(153,455,420)	(307,743)	(2,949,688)	2,839,374	(1,855)	(155,293)	(34,968)
9	(100,100,120)	(507,715)	(2,) 1),000)	2,000,071	(1,055)	(100,2)0)	(51,700)
0 Net Operating Income:	8,673,769	(571,522)	(5,477,991)	5,273,122	1,855	(288,403)	58,935
1							
2 Rate Base:							
3 Electric Plant in Service	78,551,689	-	-	-	-	-	-
4 Plant Held for Future Use	-	-	-	-	-	-	-
5 Misc. Deferred Debits	(10,238,299)	-	-	-	-	-	-
6 Electric Plant Acq Adj	-	-	-	-	-	-	-
7 Nuclear Fuel	(1 752 727)	-	-	-	-	-	-
8 Prepayments 9 Fuel Stock	(1,753,737)	-	-	-	-	-	-
0 Material & Supplies	(6,572,936) (7,344,634)	-	-	-	-	-	-
1 Working Capital	21,768,047	_				_	
2 Weatherization Loans	-	-	-	-	-	-	_
3 Misc. Rate Base	-	-	-	-	-	-	-
4 Total Electric Plant:	74,410,130	-	-	-	-	-	-
5							
6 Deductions:							
7 Accum. Prov. for Depreciation	(38,583,406)	-	-	-	-	-	-
8 Accum. Prov. for Amortization	(1,848,646)	-	-	-	-	-	-
9 Accum. Deferred Income Tax	8,916,623	-	-	-	1,006	-	-
0 Unamortized ITC	411	-	-	-	-	-	-
1 Customer Advances for Const. 2 Customer Service Deposits	(997,745)	-	-	-	-	-	-
2 Customer Service Deposits 3 Miscellaneous Deductions	(3,272,583) 901,777	-	-	-	(2,651)	-	-
4	201,777	-	-	-	(2,051)	-	-
5 Total Deductions:	(34,883,568)	-	-	-	(1,645)	-	-
6	(2.,200,000)				(1,015)		
7 Total Rate Base:	39,526,562	-	-	-	(1,645)	-	-
8 Estimated Price Change	(9,404,021)	921,602	8,833,474	(8,503,116)	(3,182)	465,060	(95,035)
9							
0 TAX CALCULATION							
1 Per Company							
2 cross check	16,413,530		· · · · · ·				
3 Operating Revenue	16,413,530	(879,265)	(8,427,679)	8,112,496	2,990	(443,696)	90,670
4 Other Deductions	-	-	-	-	-	-	-
5 Interest (AFUDC)	(3,867)	-	-	-	-	-	-
6 Interest 7 Schedule "M" additions	511,229 957.081	-	-	-	-	-	-
7 Schedule "M" additions 8 Schedule "M" deductions	957,081 708 112	-	-	-	3,015	-	-
9	708,112	-	-	-	5,015	-	-
0 Income Before Tax	16,155,137	(879,265)	(8,427,679)	8,112,496	(25)	(443,696)	90,670
1 State Income Tax		(019,200)			(23)		
1 State Income Tax			(0.105.650)	9 112 406	(25)	(443,696)	90,670
	16.155.137	(879.265)	(8,427.679)	0,112.490			
2 Taxable Income	16,155,137 5,654,298	(879,265) (307,743)	(8,427,679) (2,949,688)	8,112,496 2,839,374			
	16,155,137 5,654,298 (47,086)		(8,427,679) (2,949,688)		(9)	(155,293)	31,735

4.2 4.3

4.4

4.1

Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Summary of Adjustments (Restating & Pro Forma)

Operating Revenues:		Miscellan -eous Expense & Revenue	General Wage Increase (Annualizing)	Legal Expenses	Irrigation Load Control Program
1 General Business Revenues 2 Interdepartmental	(130,939,139)	-	-	-	-
3 Special Sales 4 Other operating revenues	(13,422,783) (419,729)	-	-	-	-
5 Total Operating Revenues	(144,781,651)	-	-	-	-
6					
7 Operating Expenses: 8 Steam Production	(53,445,160)	-	19,104	-	-
9 Nuclear Production 0 Hydro Production	7,809	-	7,809	-	-
1 Other Power Supply	(71,590,844)	96,473	10,881	124,438	(2,513)
2 Transmission	(25,452,025)	(199,638)	5,303	2,529	-
3 Distribution	89,787	-	17,398 10,940	(8,290)	-
4 Customer Accounting 5 Customer Service & Info 6 Sales	425,682 (11,532,818)	(64) (1,502)	1,716	(63)	(26)
7 Administrative & General	(131,953)	157,882	23,229	(219,624)	-
8 Total O&M Expense	(161,629,522)	53,151	96,381	(101,011)	(2,539)
9 0 Depreciation	170,441	(132,826)	-	-	-
Amortization     Taxes Other than Income	29,453 221,813	-		-	
3 Income Taxes: Federal	5,607,212	23,942	(33,733)	35,354	889
4 : State	-	-	-	-	-
5 Deferred Income Taxes 6 Investment Tax Credit Adj.	2,132,548	-	-	-	-
7 Misc. Revenue & Expense	12,634	11,268	-	-	-
8 Total Operating Expenses:	(153,455,420)	(44,465)	62,648	(65,657)	(1,650)
9 0 Net Operating Income:	8,673,769	44,465	(62,648)	65,657	1,650
1 2 Rate Base:					
3 Electric Plant in Service	78,551,689	-	-	-	-
4 Plant Held for Future Use	-	-	-	-	-
5 Misc. Deferred Debits	(10,238,299)	-	-	-	-
6 Electric Plant Acq Adj 7 Nuclear Fuel	-	-	-	-	-
8 Prepayments	(1,753,737)	-	-	-	-
9 Fuel Stock	(6,572,936)	-	-	-	-
0 Material & Supplies	(7,344,634)	-	-	-	-
1 Working Capital 2 Weatherization Loans	21,768,047	-	-	-	-
3 Misc. Rate Base	-	-	-	-	-
4 Total Electric Plant:	74,410,130	-	-	-	-
5 6 Deductions:					
7 Accum. Prov. for Depreciation	(38,583,406)	-	-	-	-
8 Accum. Prov. for Amortization	(1,848,646)		-	-	-
9 Accum. Deferred Income Tax	8,916,623	-	-	-	-
0 Unamortized ITC 1 Customer Advances for Const.	411 (997,745)	-	-	-	-
2 Customer Service Deposits	(3,272,583)	-	-	-	-
3 Miscellaneous Deductions	901,777	-	-	-	-
4 Total Deductions:	(34,883,568)	-	-	-	-
6 7 Total Rate Base:	39,526,562	_	-	-	-
8 Estimated Price Change	(9,404,021)	(71,702)	101,023	(105,874)	(2,661)
9 0 TAX CALCULATION					
1 Per Company					
2 cross check	16,413,530		/ + ·		
3 Operating Revenue 4 Other Deductions	16,413,530	68,407	(96,381)	101,011	2,539
5 Interest (AFUDC)	(3,867)	-	-	-	-
6 Interest	511,229	-	-	-	-
7 Schedule "M" additions	957,081	-	-	-	-
8 Schedule "M" deductions	708,112	-	-	-	-
0 Income Before Tax 1 State Income Tax	16,155,137	68,407	(96,381)	101,011	2,539
2 Taxable Income	16,155,137	68,407	(96,381)	101,011	2,539
3 Federal Income Tax Before Credits	5,654,298	23,942	(33,733)	35,354	889
4 Federal Tax Credit 5 Federal Income Tax	(47,086) 5,607,212	23,942	(33,733)	35,354	889
	5,007,212	23,742	(55,755)	55,554	009

Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Summary of Adjustments (Restating & Pro Forma)

Recurring Entries         Removal         Expense         Advertising         Subscript           1 General Business Revenues         (150.959.179)         -         -         -         -           3 Special Sales         (13.22,753)         -         -         -         -         -           4 Other operating revenues         (141.729)         -         -         -         -         -           5 Nucher Production         (73.445,160)         -         -         -         -         -           9 Nucher Production         (73.445,160)         -								
Recurring Entrins         Removal         Expense         Adventising         Subscript           1 General Basiness Revenues         (130.939.13)         -         -         -         -           3 Special Sales         (13.422.78)         -         -         -         -           4 Other operating revenues         (1417.129)         -         -         -         -           5 Operating Texenues         (1417.129)         -         -         -         -         -           7 Operating Texenues         (1417.129)         -         -         -         -         -           8 Nem Production         7.009         -         -         -         -         -           9 Nuclear Production         7.099         -         -         5.07         -           10 Diverbords Storphy         (7.159.044)         -         5.07         -         -           10 Diverbords Storphy         (11.519.52.818)         -         (11.52.985)         -         2.03           12 Distribution         8.077         -         -         -         -         -           12 Distribution         13.1953         -         1.03.2985         (11.532.985)         0.02         -		Memberships &		Insurance	DSM Expense	Remove Non-		
1 General Business Revenues         (130,093,139)         -         -         -           3 Special Sales         (13,422,783)         -         -         -           3 Special Sales         (13,422,783)         -         -         -           3 Total Operating Revenues         (144,784,51)         -         -         -           6         -         -         -         -         -           7 Operating Revenues         (134,787,816,70)         -         -         -           9 Nucher Production         7,809         -         -         -         -           1 Ober Prove Supply         (11,532,781,81,81,81)         -         1,532,783,82         -         2,33           2 Transmission         (25,562,22,23)         139,885         (13,52,983,22,33,23)         -         -           3 Subtribution         89,777         -         141,200         -         -         -           6 Sales         -	-	Subscriptions	Advertising					
2 Interdepartmental         -         -         -         -           4 Ober operating revenues         (143,722,73)         -         -         -           5         Total Operating Expenses:         -         -         -         -           8 Steam Production         (53,445,160)         -         -         -         -           9 Nackaar Production         7,807         -         -         -         -           10 Total Operating Expenses:         -         -         -         -         -           10 Total Oxotocion         7,807         -         80,679         -         -         -           10 Total Oxotocion         7,807         -         80,679         -         -         -           2 Customer Accounting         425,682         - <td>-</td> <td>-</td> <td>-</td> <td>_</td> <td>-</td> <td>_</td> <td>(130 939 139)</td> <td></td>	-	-	-	_	-	_	(130 939 139)	
4 Observation         (144,782,651)         -         -         -           7         Operating Expenses:         -         -         -         -           8 team Production         (3,445,160)         -         -         -         -           9 Nuclear Production         7,090         -         -         -         -           9 Nuclear Production         7,090         -         -         -         -           10 Starboution         7,090         -         -         -         -         -           10 Starboution         89/787         2,835         -         2,637         -         -           2 Transmission         (25,542,025)         139,885         -         1,637         -		-	-	-	-	-		
Total Operating Expenses:         (144,781.651)         .	-	-	-	-	-	-		
Operating Expenses:           Steam Production         (51,445,160)           Nucker Production         7,809           Othor Production         7,809           Transmission         (25,422,025)           Transmission         (25,422,025)           Starbard of the Starphy         (71,590,444)           Customer Service & Info         (11,532,818)           Customer Accounting         425,682           Administrative & General         (11,532,918)           Poperciation         139,683           Total OAN Expense         (12,634)           Totaco Other than Income         2,132,548           Defore than Income         2,132,548           Defore than Income         2,132,548           Defore than Income         12,054           New ender Expense         12,634           New ender Expense         12,634           New ender Expense         12,634           New ender Expense         12,634           New ender Expense         1		-	-	-	-	-		
Operating Expenses:           9 Nuclear Production         (53,445,160)         -         -         -           9 Nuclear Production         7,809         -         -         -           1 Other Production         7,809         -         -         -           1 Other Production         (25,452,225)         139,885         -         -         -           2 Customer Accounting         425,682         -         -         -         -         -           2 Customer Accounting         425,682         -         -         -         -         -         -         -           3 distingtative & General         (11,532,818)         - <td>-</td> <td>-</td> <td></td> <td>-</td> <td>-</td> <td>-</td> <td>(144,/81,051)</td> <td></td>	-	-		-	-	-	(144,/81,051)	
9 Nucker Production         7.869         -								
Bydan Droduction         7,809         -	-	-	-	-	-	-	(53,445,160)	
1 Oher Power Sapply         (71,590,844)         -         -         58,270         -           2 Transmission         (25,452,225)         139,385         -         2,633         -           3 Distribution         89,787         -         -         -         -           1 Customer Accounting         425,682         -         -         -         -           2 dominary Service & Info         (11,532,318)         -         (11,532,983)         283,082         (23)           2 dominary Service & Info         (10,642,9523)         139,385         (11,532,983)         283,082         (23)         (24)           2 mace Other than Income         221,313         -	-	-	-	-	-	-	7 800	
2 Transmission       (25,42,025)       139,885	-	-		58,270	-	_		
Lustomer Accounting         425,682         -         -         -           Sultomer Service & Info         (11,532,818)         -         1(11,532,983)         -         -           Sales         -         -         -         -         -         -         -           Aubinistrative & General         (11,532,818)         -         11,532,983)         283,082         (23)         (23)           Depreciation         170,441         -         -         -         -         -           Amortraziono         29,655         -         -         -         -         -           Taxes Other than Income         21,813         -	-	-	-	2,633	-	139,885	(25,452,025)	2 Transmission
Customer Service & Info Customer Service Part Science  Customer Service Part Info Customer Service Part I	-	-	-	80,679	-	-		
Sales         - <td>- 414,</td> <td>-</td> <td>(23)</td> <td>-</td> <td>(11.532.983)</td> <td>-</td> <td></td> <td></td>	- 414,	-	(23)	-	(11.532.983)	-		
Total O&M Expense         (161,629,522)         139,885         (11,532,983)         283,082         (23)         (2           Depresition         170,441         -	-	-	(25)	-		-	(11,002,010)	
Depreciation         170,441         -         -         -           Taxes Other than Income         221,813         -         -         -         -           Income Taxes: Federal         5,007,212         (48,960)         4,036,554         (99,079)         8           Income Taxes: Federal         5,007,212         (48,960)         4,036,554         (99,079)         8           Income Taxes: Federal         1         -         -         -         -         -           Income Taxes: Federal         2,132,548         -         -         -         -         -           Income Taxes: Federal         12,634         -         -         -         -         -           Mise: Revence K Expense         12,634         -		(23,025)	-		-	-	/	
Depresidint         170,441         -         -         -           Taxes Other than Income         221,813         -         -         -           Income Taxes: Federal         5,607,212         (48,900)         4,035,544         (99,079)         8           Income Taxes: Federal         2,132,548         -         -         -         -           Income Taxes: Tederal         2,132,548         -         -         -         -           Mise: Accented Credit Adj.         -         -         -         -         -           Total Operating Expenses:         (153,455,420)         90,925         7,496,439         (184,003)         15         1           Ref Base:         Electric Plant in Service         78,551,689         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -         -	3,025) 414,	(23,025)	(23)	283,082	(11,532,983)	139,885	(161,629,522)	
Amortization         29,453         -	-	-	-	-	-	-	170.441	
2 Taxes Other than Income         221,813         - <t< td=""><td>-</td><td></td><td></td><td></td><td>-</td><td></td><td></td><td></td></t<>	-				-			
1       State       -       -       -       -         2       Deferred Income Taxes       2,132,548       -       -       -         Misc. Revenue & Expense       12,654       -       -       -       -         Misc. Revenue & Expenses:       (153,455,420)       90,925       (7,496,439)       184,003       (15)       (1         Misc. Revenue & Expenses:       (153,455,420)       90,925       7,496,439       (184,003)       15       1         1       Net Operating Expenses:       (163,455,420)       90,925       7,496,439       (184,003)       15       1         2       Rate Base:       8,673,769       (90,925)       7,496,439       (184,003)       15       1         3       Rate Base:       10,238,299)       -	-	=	-	-	-	=		
b Cerrer di noome Taxes         2,132,548         -         -         -           Investment Tax Credit Adj.         -         -         -         -           Mise: Revenue & Expense         12,634         -         -         -           Total Operating Expenses:         (153,455,420)         90,925         7,496,439         184,003         (15)         (1           Net Operating Income:         8,673,769         (90,925)         7,496,439         (184,003)         15         1           Rate Base:         -         <	3,059 (145,	8,059	8	(99,079)	4,036,544	(48,960)	5,607,212	
Investment Tax Credit Adj.         - </td <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>2 1 2 2 5 4 9</td> <td></td>	-	-	-	-	-	-	2 1 2 2 5 4 9	
Misc. Revenue & Expense         12,631         -         -         -         -           Total Operating Expenses:         (153,455,420)         90,925         (7,496,439)         184,003         (15)         (1           Net Operating Income:         8,673,769         (90,925)         7,496,439         (184,003)         15         1           Rate Base:         Image: Comparison of the Service         7,551,689         -	-	-	-	-	-	-	2,152,548	
Net Operating Income:         8,673,769         (90,925)         7,496,439         (184,003)         15         1           Rate Base:         - <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>12,634</td> <td></td>	-	-	-	-	-	-	12,634	
Net Operating Income:         8,673,769         (90,925)         7,496,439         (184,003)         15         1           Rate Base:         3         3         1 <td>4,966) 269,</td> <td>(14,966)</td> <td>(15)</td> <td>184,003</td> <td>(7,496,439)</td> <td>90,925</td> <td>(153,455,420)</td> <td></td>	4,966) 269,	(14,966)	(15)	184,003	(7,496,439)	90,925	(153,455,420)	
Rate Base:         Electric Plant in Service       78,551,689       -       -       -         Misc. Deferred Debits       (10,238,299)       -       -       -       -         Misc. Deferred Debits       (10,238,299)       -       -       -       -         Nuclear Fuel       -       -       -       -       -       -         Pres Stock       (6,572,936)       -       -       -       -       -         Material & Supplies       (7,344,634)       -       -       -       -       -         Working Capital       21,768,047       -       -       -       -       -       -         Weatherization Loans       -	1,966 (269,	14,966	15	(184,003)	7,496,439	(90,925)	8,673,769	Net Operating Income:
Electric Plant in Service       78,551,689       -								
Plant Held for Future Use       -       -       -       -       -         Misc. Deferred Debits       (10,238,299)       -       -       -       -         Nuclear Fuel       -       -       -       -       -       -         Prepayments       (1,753,737)       -       -       -       -       -         Prepayments       (1,753,737)       -       -       -       -       -         Material & Supplies       (7,344,634)       -       -       -       -       -         Watherization Loans       -       -       -       -       -       -       -         Veatherization Loans       -	-	-	-	-	-	-	78,551,689	
Electric Plant Acq Adj       - <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td>	-	-	-	-	-	-	-	
Nuclear Fuel       - <t< td=""><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>(10,238,299)</td><td></td></t<>	-	-	-	-	-	-	(10,238,299)	
Prepayments       (1,753,737)       -       -       -       -         Fuel Stock       (6,572,936)       -       -       -       -         Material & Supplies       (7,344,634)       -       -       -       -         Working Capital       21,768,047       -       -       -       -         Weatherization Loans       -       -       -       -       -         Misc. Rate Base       -       -       -       -       -         Outclooks:       -       -       -       -       -         Accum. Prov. for Depreciation       (38,583,406)       -       -       -       -         Accum. Prov. for Depreciation       (38,583,406)       -       -       -       -       -         Accum. Prov. for Amortization       (1,848,646)       -       -       -       -       -         Accum. Deferred Income Tax       8,916,623       -       -       -       -       -       -         Customer Advances for Const.       (997,745)       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -	-	-	-	-	-	-	-	
Fuel Stock       (6,572,936)       -       -       -       -         Material & Supplies       (7,344,634)       -       -       -       -         Material & Supplies       (7,344,634)       -       -       -       -         Weatherization Loans       -       -       -       -       -       -         Misc. Rate Base       -       -       -       -       -       -         Misc. Rate Base       -       -       -       -       -       -         Misc. Rate Base       -       -       -       -       -       -       -         Deductions:       -       -       -       -       -       -       -       -         Accum. Prov. for Depreciation       (38,583,406)       -	-	-	-	-	-	-	(1.753.737)	
Working Capital       21,768,047       -       -       -         Weatherization Loans       -       -       -       -         Misc. Rate Base       -       -       -       -         Total Electric Plant:       74,410,130       -       -       -         Deductions:       -       -       -       -       -         Accum. Prov. for Depreciation       (38,583,406)       -       -       -       -         Accum. Prov. for Amortization       (1,848,646)       -       -       -       -         Accum. Deferred Income Tax       8,916,623       -       -       -       -         Unamorized ITC       411       -       -       -       -         Customer Advances for Const.       (997,745)       -       -       -       -         Miscellaneous Deductions       (32,72,583)       -       -       -       -         Miscellaneous Deductions       901,777       -       -       -       -         Total Deductions:       (34,883,568)       -       -       -       -         Total Deductions:       (34,883,568)       -       -       -       -         Total Rete Base: </td <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td>	-	-	-	-	-	-		
2 Weatherization Loans       - <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td>	-	-	-	-	-	-		
Misc. Rate Base         -	-	-	-	-	-	-	21,768,047	
Total Electric Plant:         74,410,130         - <th< td=""><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td></th<>	-	-	-	-	-	-	-	
5       Deductions:         7       Accum. Prov. for Depreciation       (38,583,406)       -       -       -         7       Accum. Prov. for Amortization       (1,848,646)       -       -       -       -         7       Accum. Deferred Income Tax       8,916,623       -       -       -       -         9       Unamortized ITC       411       -       -       -       -         10       Customer Service Deposits       (3,2,2,583)       -       -       -       -         2       Customer Service Deposits       (34,883,568)       -       -       -       -         3       Miscellaneous Deductions:       (34,883,568)       -       -       -       -         7       Total Deductions:       (34,883,568)       -       -       -       -         7       Total Rate Base:       39,526,562       -       -       -       -         7       Total Rate Base:       39,526,562       -       -       -       -         7       Total Rate Base:       39,526,562       -       -       -       -       -         7       Total Rate Base:       39,526,562       -       -	-	-	-	-	-	-	74,410,130	
7 Accum. Prov. for Depreciation       (38,583,406)       -       -       -       -         8 Accum. Prov. for Amortization       (1,848,646)       -       -       -       -         9 Accum. Deferred Income Tax       8,916,623       -       -       -       -         9 Unamortized ITC       411       -       -       -       -         10 Lumortized ITC       411       -       -       -       -         12 Customer Advances for Const.       (997,745)       -       -       -       -         2 Customer Service Deposits       (3,272,583)       -       -       -       -         3 Miscellaneous Deductions       901,777       -       -       -       -         4       -       -       -       -       -       -         7       Total Deductions:       (34,883,568)       -       -       -       -         7       Total Rate Base:       39,526,562       -       -       -       -       -         7       Total Rate Base:       39,526,562       -       -       -       -       -       -       -         7       Total Rate Base:       39,526,562       -       - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
3 Accum. Prov. for Amortization       (1,848,646)       - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>(38 583 406)</td> <td></td>							(38 583 406)	
Accum. Deferred Income Tax       8,916,623       -	-	-		_	-	-		
1       Customer Advances for Const.       (997,745)       -	-	-	-	-	-	-		
2 Customer Service Deposits       (3,272,583)       -	-	-	-	-	-	-		
Miscellaneous Deductions     901,777     -     -     -       -     -     -     -       -     -     - <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td>-</td> <td></td> <td></td>	-	-	-	-	-	-		
Total Deductions:         (34,883,568)         -	-	-		_	-	-		
5     39,526,562       7     Total Rate Base:       8     Estimated Price Change       9     (9,404,021)       146,620     (12,088,302)       20     TAX CALCULATION       10     Per Company       2     cross check       16,413,530     (139,885)       30     0)								
Total Rate Base:         39,526,562 (9,404,021)         146,620         (12,088,302)         296,711         (25)         (2           TAX CALCULATION         12         16,413,530         11,532,983         (283,082)         23         2           Operating Revenue         16,413,530         (139,885)         11,532,983         (283,082)         23         2		-	-	-	-	-	(34,883,568)	
B         Estimated Price Change         (9,404,021)         146,620         (12,088,302)         296,711         (25)         (2           TAX CALCULATION         Per Company         2         cross check         16,413,530         11,532,983         (283,082)         23         2           Operating Revenue         16,413,530         (139,885)         11,532,983         (283,082)         23         2	-	-	-	-	-	-	39,526,562	
TAX CALCULATION           Per Company           2         cross check           4         16,413,530           5         0           6         0           16,413,530         (139,885)           11,532,983         (283,082)         23	l,134) 434,	(24,134)	(25)	296,711	(12,088,302)	146,620		B Estimated Price Change
2         cross check         16,413,530           3 Operating Revenue         16,413,530         (139,885)         11,532,983         (283,082)         23         2								
3 Operating Revenue 16,413,530 (139,885) 11,532,983 (283,082) 23 2								
	0.005 (414	22.025	22	(202,002)	11 522 092	(120,005)		
Other Deductions	3,025 (414,	23,025	- 23	(283,082)		(139,885)	10,413,530	1 0
Interest (AFUDC) (3,867)	-	-	-	-	-	-	(3,867)	
511,229	-	-	-	-	-	-	511,229	
Schedule "M" additions         957,081         -	-	-	-	-	-	-		
Schedule "M" deductions 708,112	-	-				-	/08,112	
	3,025 (414,	23,025	23	(283,082)	11,532,983	(139,885)	16,155,137	
State Income Tax	-	-	-	-	-	-	-	
		23,025 8,059						
S rederal nicone rax before Credits         3,034,298         (48,900)         4,050,344         (99,079)         8           4 Federal Tax Credit         (47,086)         -	- (143,	6,039	-	(22,079)	+,030,344	(40,700)		
	-	8,059	8	(99,079)	4,036,544	(48,960)		

Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Summary of Adjustments (Restating & Pro Forma)

5.1

Operating Revenues:		Net Power Costs - Removal	Colstrip #3 Removal
1 General Business Revenues 2 Interdepartmental	(130,939,139)	(129,744,692)	-
3 Special Sales 4 Other operating revenues	(13,422,783)	(13,422,783)	-
5 Total Operating Revenues	(419,729) (144,781,651)	(143,167,475)	
6	(144,701,051)	(145,107,475)	
7 Operating Expenses:			
8 Steam Production	(53,445,160)	(53,464,264)	-
9 Nuclear Production	-	-	-
10 Hydro Production	7,809	(71.070.202)	-
11 Other Power Supply	(71,590,844)	(71,878,393)	-
12 Transmission 13 Distribution	(25,452,025)	(25,336,034)	-
14 Customer Accounting	89,787 425,682	-	-
15 Customer Service & Info	(11,532,818)	-	-
16 Sales		-	-
17 Administrative & General	(131,953)	-	
18 Total O&M Expense	(161,629,522)	(150,678,690)	-
19			
20 Depreciation	170,441	-	(612,501)
21 Amortization	29,453	-	-
22 Taxes Other than Income	221,813	2 628 025	(39,453)
23 Income Taxes: Federal 24 : State	5,607,212	2,628,925	71,334
24 : State 25 Deferred Income Taxes	2,132,548	-	150,268
26 Investment Tax Credit Adj.	2,132,346		150,208
27 Misc. Revenue & Expense	12,634	-	-
28 Total Operating Expenses:	(153,455,420)	(148,049,765)	(430,352)
29			
30 Net Operating Income:	8,673,769	4,882,290	430,352
31			
32 Rate Base:			
33 Electric Plant in Service	78,551,689	-	(28,085,021)
34 Plant Held for Future Use	(10.000.000)	-	-
35 Misc. Deferred Debits	(10,238,299)	-	-
36 Electric Plant Acq Adj	-	-	-
37 Nuclear Fuel 38 Prepayments	(1 753 737)	-	-
38 Prepayments	(1,753,737)	-	-
<ul><li>38 Prepayments</li><li>39 Fuel Stock</li></ul>	(6,572,936)		-
38 Prepayments	(6,572,936) (7,344,634)		
<ul><li>38 Prepayments</li><li>39 Fuel Stock</li><li>40 Material &amp; Supplies</li></ul>	(6,572,936)		
38 Prepayments         39 Fuel Stock         40 Material & Supplies         41 Working Capital         42 Weatherization Loans         43 Misc. Rate Base	(6,572,936) (7,344,634) 21,768,047		
38 Prepayments         39 Fuel Stock         40 Material & Supplies         41 Working Capital         42 Weatherization Loans         43 Misc. Rate Base         44         Total Electric Plant:	(6,572,936) (7,344,634)	- - - - - - - - - - -	(28,085,021)
38 Prepayments         39 Fuel Stock         40 Material & Supplies         41 Working Capital         42 Weatherization Loans         43 Misc. Rate Base         44         45	(6,572,936) (7,344,634) 21,768,047	- - - - - - - - - - -	(28,085,021)
38 Prepayments       39 Fuel Stock       40 Material & Supplies       41 Working Capital       42 Weatherization Loans       43 Misc. Rate Base       44       Total Electric Plant:       45       46     Deductions:	(6,572,936) (7,344,634) 21,768,047 - - 74,410,130		
38 Prepayments         39 Fuel Stock         40 Material & Supplies         41 Working Capital         42 Weatherization Loans         43 Misc. Rate Base         44         Total Electric Plant:         45         46       Deductions:         47 Accum. Prov. for Depreciation	(6,572,936) (7,344,634) 21,768,047 	-	(28,085,021)
38 Prepayments         39 Fuel Stock         40 Material & Supplies         41 Working Capital         42 Weatherization Loans         43 Misc. Rate Base         44         45         6         9         47 Accum. Prov. for Depreciation         48 Accum. Prov. for Amortization	(6,572,936) (7,344,634) 21,768,047 - - 74,410,130 (38,583,406) (1,848,646)	- - - - - - - - - - - - - - - - - - -	19,121,392
38 Prepayments         39 Fuel Stock         40 Material & Supplies         41 Working Capital         42 Weatherization Loans         43 Misc. Rate Base         44         Total Electric Plant:         45         46       Deductions:         47 Accum. Prov. for Depreciation	(6,572,936) (7,344,634) 21,768,047 	-	
38 Prepayments         39 Fuel Stock         40 Material & Supplies         41 Working Capital         42 Weatherization Loans         43 Misc. Rate Base         44         Total Electric Plant:         45         46       Deductions:         47 Accum. Prov. for Depreciation         48 Accum. Prov. for Amortization         49 Accum. Deferred Income Tax	(6,572,936) (7,344,634) 21,768,047 	-	19,121,392 1,153,438
38 Prepayments         39 Fuel Stock         40 Material & Supplies         41 Working Capital         42 Weatherization Loans         43 Misc. Rate Base         44         Total Electric Plant:         45         46       Deductions:         47 Accum. Prov. for Depreciation         48 Accum. Prov. for Amortization         49 Accum. Deferred Income Tax         50 Unamortized ITC	(6,572,936) (7,344,634) 21,768,047 74,410,130 (38,583,406) (1,848,646) 8,916,623 411	-	19,121,392 1,153,438
38 Prepayments         39 Fuel Stock         40 Material & Supplies         41 Working Capital         42 Weatherization Loans         43 Misc. Rate Base         44         Total Electric Plant:         45         46         Deductions:         47 Accum. Prov. for Depreciation         48 Accum. Prov. for Amoritzation         49 Accum. Deferred Income Tax         50 Unamortized ITC         51 Customer Advances for Const.         52 Customer Service Deposits         53 Miscellaneous Deductions	(6,572,936) (7,344,634) 21,768,047 (38,583,406) (1,848,646) 8,916,623 411 (997,745)	- - - - - - - - - - - - - - - - - - -	19,121,392 1,153,438
38       Prepayments         39       Fuel Stock         40       Material & Supplies         41       Working Capital         42       Weatherization Loans         43       Misc. Rate Base         44       Total Electric Plant:         45       Deductions:         47       Accum. Prov. for Depreciation         48       Accum. Prov. for Amortization         49       Accum. Deferred Income Tax         50       Unamortized ITC         51       Customer Advances for Const.         52       Customer Service Deposits         53       Miscellaneous Deductions	(6,572,936) (7,344,634) 21,768,047 74,410,130 (38,583,406) (1,848,646) 8,916,623 411 (997,745) (3,272,583) 901,777	-	19,121,392 1,153,438 411
38       Prepayments         39       Fuel Stock         40       Material & Supplies         41       Working Capital         42       Weatherization Loans         43       Misc. Rate Base         44       Total Electric Plant:         45       Deductions:         47       Accum. Prov. for Depreciation         48       Accum. Prov. for Amortization         49       Accum. Deferred Income Tax         50       Unamortized ITC         51       Customer Advances for Const.         52       Customer Service Deposits         53       Miscellaneous Deductions	(6,572,936) (7,344,634) 21,768,047 		19,121,392 1,153,438
38       Prepayments         39       Fuel Stock         40       Material & Supplies         41       Working Capital         42       Weatherization Loans         43       Misc. Rate Base         44       Total Electric Plant:         45       Deductions:         47       Accum. Prov. for Depreciation         48       Accum. Prov. for Monotization         49       Accum. Deferred Income Tax         50       Unamortized ITC         51       Customer Advances for Const.         52       Customer Service Deposits         53       Miscellaneous Deductions:         54	(6,572,936) (7,344,634) 21,768,047 	- - - - - - - - - - - - - - - - - - -	19,121,392 
38       Prepayments         39       Fuel Stock         40       Material & Supplies         41       Working Capital         42       Weatherization Loans         43       Misc. Rate Base         44       Total Electric Plant:         45       Deductions:         47       Accum. Prov. for Depreciation         48       Accum. Prov. for Amortization         49       Accum. Deferred Income Tax         50       Unamortized ITC         51       Customer Advances for Const.         52       Lustomer Service Deposits         53       Miscellaneous Deductions:         54	(6,572,936) (7,344,634) 21,768,047 - - - 74,410,130 (38,583,406) (1,848,646) 8,916,623 411 (997,745) (3,272,583) 901,777 (34,883,568) <b>39,526,562</b>	-	19,121,392 - 1,153,438 411 - - 20,275,241 (7,809,780)
38       Prepayments         39       Fuel Stock         40       Material & Supplies         41       Working Capital         42       Weatherization Loans         43       Misc. Rate Base         44       Total Electric Plant:         45       Deductions:         46       Deductions:         47       Accum. Prov. for Depreciation         48       Accum. Prov. for Amortization         49       Accum. Deferred Income Tax         50       Unamortized ITC         51       Customer Advances for Const.         52       Customer Advances for Const.         54       Total Deductions:         56       Total Deductions:         56       Total Rate Base:         58       Estimated Price Change	(6,572,936) (7,344,634) 21,768,047 		19,121,392 
38       Prepayments         39       Fuel Stock         40       Material & Supplies         41       Working Capital         42       Weatherization Loans         43       Mise. Rate Base         44       Total Electric Plant:         45       Deductions:         46       Deductions:         47       Accum. Prov. for Depreciation         48       Accum. Prov. for Amortization         49       Accum. Deferred Income Tax         50       Unamortized ITC         51       Customer Advances for Const.         52       Customer Advances for Const.         54       55         55       Total Deductions:         56       Total Rate Base:         58       Estimated Price Change         59	(6,572,936) (7,344,634) 21,768,047 - - - 74,410,130 (38,583,406) (1,848,646) 8,916,623 411 (997,745) (3,272,583) 901,777 (34,883,568) <b>39,526,562</b>	-	19,121,392 - 1,153,438 411 - - 20,275,241 (7,809,780)
38       Prepayments         39       Fuel Stock         40       Material & Supplies         41       Working Capital         42       Weatherization Loans         43       Misc. Rate Base         44       Total Electric Plant:         45       Deductions:         46       Deductions:         47       Accum. Prov. for Depreciation         48       Accum. Prov. for Amortization         49       Accum. Deferred Income Tax         50       Unamortized ITC         51       Customer Advances for Const.         52       Customer Advances for Const.         54       Total Deductions:         56       Total Deductions:         56       Total Rate Base:         58       Estimated Price Change	(6,572,936) (7,344,634) 21,768,047 - - - 74,410,130 (38,583,406) (1,848,646) 8,916,623 411 (997,745) (3,272,583) 901,777 (34,883,568) <b>39,526,562</b>	-	19,121,392 - 1,153,438 411 - - 20,275,241 (7,809,780)
38       Prepayments         39       Fuel Stock         40       Material & Supplies         41       Working Capital         42       Weatherization Loans         43       Misc. Rate Base         44       Total Electric Plant:         45       Deductions:         47       Accum. Prov. for Depreciation         48       Accum. Prov. for Amortization         49       Accum. Deferred Income Tax         50       Unamortized ITC         51       Customer Advances for Const.         52       Customer Service Deposits         53       Miscellaneous Deductions:         54	(6,572,936) (7,344,634) 21,768,047 - - - 74,410,130 (38,583,406) (1,848,646) 8,916,623 411 (997,745) (3,272,583) 901,777 (34,883,568) <b>39,526,562</b>	-	19,121,392 - 1,153,438 411 - - 20,275,241 (7,809,780)
38       Prepayments         39       Fuel Stock         40       Material & Supplies         41       Working Capital         42       Weatherization Loans         43       Misc. Rate Base         44       Total Electric Plant:         45       Deductions:         46       Deductions:         47       Accum. Prov. for Depreciation         48       Accum. Prov. for Amortization         49       Accum. Deferred Income Tax         50       Unamortized ITC         51       Customer Advances for Const.         52       Customer Service Deposits         53       Miscellaneous Deductions         54	(6,572,936) (7,344,634) 21,768,047 	-	19,121,392 - 1,153,438 411 - - 20,275,241 (7,809,780)
38       Prepayments         39       Fuel Stock         40       Material & Supplies         41       Working Capital         42       Weatherization Loans         43       Misc. Rate Base         44       Total Electric Plant:         45       Deductions:         47       Accum. Prov. for Depreciation         48       Accum. Prov. for Amortization         49       Accum. Deferred Income Tax         50       Unamortized ITC         51       Customer Advances for Const.         52       Lustomer Service Deposits         53       Miscellaneous Deductions:         54       Fotal Deductions:         55       Total Rate Base:         56       Estimated Price Change         57       Total Rate Base:         58       Estimated Price Change         59       Cross check         60       TAX CALCULATION         61       Per Company         62       Cross check         63       Operating Revenue         64       Other Deductions	(6,572,936) (7,344,634) 21,768,047 74,410,130 (38,583,406) (1,848,646) 8,916,623 411 (997,745) (3,272,583) 901,777 (34,883,568) <b>39,526,562</b> (9,404,021) 16,413,530 16,413,530	(7,872,883)	19,121,392 1,153,438 411 - - 20,275,241 (7,809,780) (1,599,437)
38       Prepayments         39       Fuel Stock         40       Material & Supplies         41       Working Capital         42       Weatherization Loans         43       Misc. Rate Base         44       Total Electric Plant:         45       Deductions:         46       Deductions:         47       Accum. Prov. for Depreciation         48       Accum. Prov. for Amortization         49       Accum. Deferred Income Tax         50       Unamortized ITC         51       Customer Advances for Const.         52       Customer Advances for Const.         53       Miscellaneous Deductions         54       55         55       Total Deductions:         56       57         58       Estimated Price Change         59       Cross check         60       TAX CALCULATION         61       Per Company         62       cross check         63       Operating Revenue         64       Other Deductions         65       Interest (AFUDC)	(6,572,936) (7,344,634) 21,768,047 - - - 74,410,130 (38,583,406) (1,848,646) 8,916,623 411 (997,745) (3,272,583) 901,777 (34,883,568) 39,526,562 (9,404,021) - - - - - - - - - - - - - - - - - - -	(7,872,883)	19,121,392 1,153,438 411 - - 20,275,241 (7,809,780) (1,599,437)
38       Prepayments         39       Fuel Stock         40       Material & Supplies         41       Working Capital         42       Weatherization Loans         43       Misc. Rate Base         44       Total Electric Plant:         45       Deductions:         46       Deductions:         47       Accum. Prov. for Depreciation         48       Accum. Prov. for Amortization         49       Accum. Deferred Income Tax         50       Unamortized ITC         51       Customer Advances for Const.         52       Customer Advances for Const.         53       Miscellaneous Deductions         54	(6,572,936) (7,344,634) 21,768,047 	(7,872,883)	19,121,392 1,153,438 411 - - - - - - - - - - - - -
38       Prepayments         39       Fuel Stock         40       Material & Supplies         41       Working Capital         42       Weatherization Loans         43       Misc. Rate Base         44       Total Electric Plant:         45       Deductions:         47       Accum. Prov. for Depreciation         48       Accum. Prov. for Amortization         49       Accum. Deferred Income Tax         50       Unamortized ITC         51       Customer Advances for Const.         52       Customer Advances for Const.         53       Miscellaneous Deductions         54	(6,572,936) (7,344,634) 21,768,047 - - - - - - - - - - - - - - - - - - -	(7,872,883)	19,121,392 1,153,438 411 - - - - - - - - - - - - -
38       Prepayments         39       Fuel Stock         40       Material & Supplies         41       Working Capital         42       Weatherization Loans         43       Misc. Rate Base         44       Total Electric Plant:         45       Deductions:         46       Deductions:         47       Accum. Prov. for Depreciation         48       Accum. Prov. for Amortization         49       Accum. Deferred Income Tax         50       Unamortized ITC         51       Customer Advances for Const.         52       Total Deductions:         54       55         55       Total Rate Base:         56       57         58       Estimated Price Change         59       Cross check         60       TAX CALCULATION         61       Per Company         62       cross check         63       Operating Revenue         64       Other Deductions         65       Interest (AFUDC)         66       Interest (M" additions         68       Schedule "M" additions	(6,572,936) (7,344,634) 21,768,047 	(7,872,883)	19,121,392 1,153,438 411 - - - - - - - - - - - - -
38       Prepayments         39       Fuel Stock         40       Material & Supplies         41       Working Capital         42       Weatherization Loans         43       Misc. Rate Base         44       Total Electric Plant:         45       Deductions:         46       Total Electric Plant:         47       Accum. Prov. for Depreciation         48       Accum. Prov. for Amortization         49       Accum. Prov. for Amortization         49       Accum. Deferred Income Tax         50       Unamortized ITC         51       Customer Advances for Const.         52       Customer Advances for Const.         53       Miscellaneous Deductions:         54       5         55       Total Rate Base:         58       Estimated Price Change         59       Cross check         60       Operating Revenue         64       Other Deductions         65       Interest         67       Schedule "M" additions         68       Schedule "M" deductions	(6,572,936) (7,344,634) 21,768,047 74,410,130 (38,583,406) (1,848,646) 8,916,623 411 (997,745) (3,272,583) 901,777 (34,883,568) 39,526,562 (9,404,021) (34,883,568) (9,404,021) (3,677) 511,229 957,081 708,112	( <b>7,872,883</b> ) 7,511,215 - - -	19,121,392 1,153,438 411 - - 20,275,241 (7,809,780) (1,599,437) 651,954 - (52,188) 395,953
38       Prepayments         39       Fuel Stock         40       Material & Supplies         41       Working Capital         42       Weatherization Loans         43       Misc. Rate Base         44       Total Electric Plant:         45       Deductions:         47       Accum. Prov. for Depreciation         48       Accum. Prov. for Amortization         49       Accum. Deferred Income Tax         50       Unamortized ITC         51       Customer Advances for Const.         52       Customer Service Deposits         53       Miscellaneous Deductions         54	(6,572,936) (7,344,634) 21,768,047 - - - - - - - - - - - - - - - - - - -	(7,872,883)	19,121,392 1,153,438 411 - - - - - - - - - - - - -
38       Prepayments         39       Fuel Stock         40       Material & Supplies         41       Working Capital         42       Weatherization Loans         43       Misc. Rate Base         44       Total Electric Plant:         45       Deductions:         46       Deductions:         47       Accum. Prov. for Depreciation         48       Accum. Prov. for Amortization         49       Accum. Deferred Income Tax         50       Unamortized ITC         51       Customer Advances for Const.         52       Customer Advances for Const.         53       Miscellaneous Deductions         54	(6,572,936) (7,344,634) 21,768,047 74,410,130 (38,583,406) (1,848,646) 8,916,623 411 (997,745) (3,272,583) 901,777 (34,883,568) 39,526,562 (9,404,021) (34,883,568) (9,404,021) (3,677) 511,229 957,081 708,112	( <b>7,872,883</b> ) 7,511,215 - - -	19,121,392 1,153,438 411 - - 20,275,241 (7,809,780) (1,599,437) 651,954 - (52,188) 395,953
38       Prepayments         39       Fuel Stock         40       Material & Supplies         41       Working Capital         42       Weatherization Loans         43       Misc. Rate Base         44       Total Electric Plant:         45       Deductions:         46       Deductions:         47       Accum. Prov. for Depreciation         48       Accum. Prov. for Amortization         49       Accum. Deferred Income Tax         50       Unamortized ITC         51       Customer Advances for Const.         52       Total Deductions:         54       55         55       Total Rate Base:         56       54         57       Total Rate Base:         58       Estimated Price Change         59       Cross check         60       TAX CALCULATION         61       Per Company         62       cross check         63       Operating Revenue         64       Other Deductions         65       Interest (AFUDC)         66       Interest (AFUDC)         67       Schedule "M" additions         68	(6,572,936) (7,344,634) 21,768,047 - - - 74,410,130 (38,583,406) (1,848,646) 8,916,623 4,11 (997,45) (3,272,583) 901,777 (34,883,568) 39,526,562 (9,404,021) - - (3,867) 511,229 957,081 708,112	( <b>7,872,883</b> ) 7,511,215 - - - - - - - - - - - - - - - - - - -	19,121,392 1,153,438 411 - 20,275,241 (7,809,780) (1,599,437) 651,954 - (52,188) 395,953 203,813
38       Prepayments         39       Fuel Stock         40       Material & Supplies         41       Working Capital         42       Weatherization Loans         43       Misc. Rate Base         44       Total Electric Plant:         45       Deductions:         46       Deductions:         47       Accum. Prov. for Depreciation         48       Accum. Prov. for Amortization         49       Accum. Deferred Income Tax         50       Unamortized ITC         51       Customer Advances for Const.         52       Loanomrized ITC         51       Customer Advances for Const.         52       Loanomrized ITC         53       Miscellaneous Deductions         54       55         55       Total Rate Base:         56       Estimated Price Change         57       Total Rate Base:         58       Estimated Price Change         59       Cross check         60       TAX CALCULATION         61       Per Company         62       Cher Deductions         63       Interest         64       Other Deductions	(6,572,936) (7,344,634) 21,768,047 - - - - - - - - - - - - - - - - - - -	(7,872,883) 7,511,215 - - - - - - - - - - - - - - - - - - -	19,121,392 1,153,438 411 20,275,241 (7,809,780) (1,599,437) 651,954 (52,188) 395,953 203,813 
38       Prepayments         39       Fuel Stock         40       Material & Supplies         41       Working Capital         42       Weatherization Loans         43       Misc. Rate Base         44       Total Electric Plant:         45       Deductions:         46       Deductions:         47       Accum. Prov. for Depreciation         48       Accum. Prov. for Amortization         49       Accum. Deferred Income Tax         50       Unamortized ITC         51       Customer Advances for Const.         52       Customer Service Deposits         53       Miscellaneous Deductions:         56       Total Rate Base:         57       Total Rate Base:         58       Estimated Price Change         59       Cross check         60       Operating Revenue         61       Interest         62       Other Deductions         63       Schedule "M" additions         64       Schedule "M" deductions         65       Interest         66       Income Bafore Tax         71       State Income Tax Bafore Credits	(6,572,936) (7,344,634) 21,768,047 - - 74,410,130 (38,583,406) (1,848,646) 8,916,623 411 (997,745) (3,272,583) 901,777 (34,883,568) 39,526,562 (9,404,021) (34,6413,530 16,413,530 16,413,530 - (3,867) 511,229 957,081 708,112 16,155,137 - 16,155,137 - - 16,155,137	(7,872,883) 7,511,215 - - - - - - - - - - - - - - - - - - -	19,121,392 1,153,438 411 - - 20,275,241 (7,809,780) (1,599,437) 651,954 - (52,188) 395,953 203,813 - - - - - - - - - - - - -

Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Summary of Adjustments (Restating & Pro Forma)

		6.1	6.2	6.3	6.4
		End-of-Period Plant Reserves	Annualization of Base Period Depr./Amort. Expense	Hydro Decommissioing	Accelerated Depreciation on Jim Bridg & Colstrip
Operating Revenues:			·	U	
General Business Revenues	(130,939,139)	-	-	-	
Interdepartmental Special Sales	(13,422,783)	-	-	-	
Other operating revenues	(13,422,783) (419,729)	-	-	-	
Total Operating Revenues	(144,781,651)	-	-	-	
Operating Expenses:					
Steam Production Nuclear Production	(53,445,160)	-	-	-	
Hydro Production	7,809	-	-	-	
Other Power Supply	(71,590,844)	-	-	-	
Transmission	(25,452,025)	-	-	-	
Distribution	89,787	-	-	-	
Customer Accounting	425,682	-	-	-	
Customer Service & Info Sales	(11,532,818)	-	-	-	
Administrative & General	(131,953)	-	-	-	
Total O&M Expense	(161,629,522)	=	-	-	
Depreciation	170,441	-	515,889	-	
Amortization	29,453	-	43,669		
Taxes Other than Income Income Taxes: Federal	221,813 5,607,212	-	1,630	-	
: State	5,007,212	-	1,050	-	
Deferred Income Taxes	2,132,548	-	(214,125)	-	
Investment Tax Credit Adj.	-	-	-	-	
Misc. Revenue & Expense	12,634	-	-	-	
Total Operating Expenses:	(153,455,420)	-	347,063	-	
Net Operating Income:	8,673,769	-	(347,063)	-	
Ter Operating mediate	3,010,102		(311,003)		
Rate Base:					
Electric Plant in Service	78,551,689	-	-	-	
Plant Held for Future Use	-	-	-	-	
Misc. Deferred Debits	(10,238,299)	-	-	-	
Electric Plant Acq Adj Nuclear Fuel	-	-	-	-	
Prepayments	(1,753,737)	-	-	-	
Fuel Stock	(6,572,936)	-	-	-	
Material & Supplies	(7,344,634)	-	-	-	
Working Capital	21,768,047	-	-	-	
Weatherization Loans	-	-	-	-	
Misc. Rate Base Total Electric Plant:	74,410,130	-	-		
Total Electric Plant:	74,410,150	-	-		
Deductions:					
Accum. Prov. for Depreciation	(38,583,406)	(13,146,256)	-	(160,400)	)
Accum. Prov. for Amortization	(1,848,646)	(1,907,572)	-	-	
Accum. Deferred Income Tax	8,916,623	-	214,125	-	
Unamortized ITC Customer Advances for Const	411 (997 745)	-	-	-	
Customer Advances for Const. Customer Service Deposits	(997,745) (3,272,583)	-	-	-	
Miscellaneous Deductions	901,777	-	-	-	
Total Deductions:	(34,883,568)	(15,053,829)	214,125	(160,400)	)
Tratel Date Dates	20 847 875	(15.052.055)	<u></u>		
Total Rate Base: Estimated Price Change	39,526,562	(15,053,829)	214,125	(160,400)	
Estimated Price Unange	(9,404,021)	(1,745,364)	584,479	(18,597)	1
TAX CALCULATION					
Per Company					
cross check	16,413,530				
Operating Revenue	16,413,530	-	(559,558)	-	
Other Deductions Interest (AFUDC)	(2 067)	-	-	-	
Interest (AFUDC)	(3,867) 511,229	-	-	-	
Schedule "M" additions	957,081	-	564,216	-	
Schedule "M" deductions	708,112			-	
	16,155,137	-	4,658	-	
Income Before Tax					
State Income Tax	10,155,125	-	-	-	
State Income Tax Taxable Income	<u>16,155,137</u> 5,654,298		4,658	-	
State Income Tax	16,155,137 5,654,298 (47,086)		4,658		

Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Summary of Adjustments (Restating & Pro Forma)

7.1 7.2 7.3 7.4

			Interest True Up	Property Tax Expense	Production Tax Credit	PowerTax ADIT Balance
1	Operating Revenues: General Business Revenues	(130,939,139)				
	Interdepartmental	(150,759,159)	-	-	_	-
	Special Sales	(13,422,783)	-	-	-	-
	Other operating revenues	(419,729)	-	-	-	-
5	• •	(144,781,651)	-	-	-	-
6						
	Operating Expenses: Steam Production	(53,445,160)	_	_		
	Nuclear Production	(55,445,100)	-	-	-	-
	Hydro Production	7,809	-	-	-	-
11	Other Power Supply	(71,590,844)	-	-	-	-
	Transmission	(25,452,025)	-	-	-	-
	Distribution	89,787	-	-	-	-
	Customer Accounting Customer Service & Info	425,682 (11,532,818)	-	-	-	-
	Sales	(11,552,618)	-	-	-	-
17		(131,953)	-	-	-	-
18		(161,629,522)	-	-	-	-
19						
	Depreciation	170,441	-	-	-	-
	Amortization	29,453	-	-	-	-
	Taxes Other than Income Income Taxes: Federal	221,813 5,607,212	(178,930)	-	(47,086)	-
23		5,007,212	(178,950)	-	(47,080)	
	Deferred Income Taxes	2,132,548	-	-	-	-
	Investment Tax Credit Adj.		-	-	-	-
27	Misc. Revenue & Expense	12,634	-	-	-	-
28		(153,455,420)	(178,930)	-	(47,086)	-
29		0 (80 8/0	170.000		17 00 0	
30	Net Operating Income:	8,673,769	178,930	-	47,086	-
31 32	Rate Base:					
	Electric Plant in Service	78,551,689	-	-	-	-
34	Plant Held for Future Use	-	-	-	-	-
35	Misc. Deferred Debits	(10,238,299)	-	-	-	-
	Electric Plant Acq Adj	-	-	-	-	-
	Nuclear Fuel	-	-	-	-	-
	Prepayments Fuel Stock	(1,753,737)	-	-	-	-
	Material & Supplies	(6,572,936) (7,344,634)	-	-	-	-
	Working Capital	21,768,047	-	-	-	-
	Weatherization Loans	-	-	-	-	-
	Misc. Rate Base	-	-	-	-	-
44		74,410,130	-	-	-	-
45						
46	Accum. Prov. for Depreciation	(38,583,406)				
	Accum. Prov. for Amortization	(1,848,646)	_	_	_	-
	Accum. Deferred Income Tax	8,916,623	=	-	-	9,496,797
50	Unamortized ITC	411	-	-	-	-
	Customer Advances for Const.	(997,745)	-	-	-	-
	Customer Service Deposits	(3,272,583)	-	-	-	-
	Miscellaneous Deductions	901,777	-	-	-	-
54 55		(34,883,568)				9,496,797
56		(54,005,500)				),+)0,1)1
57		39,526,562	-	-	-	9,496,797
58	Estimated Price Change	(9,404,021)	(288,532)	-	(75,927)	1,101,073
59						
	TAX CALCULATION					
61 62	Per Company cross check	16,413,530				
	Operating Revenue	16,413,530	-	-		-
	Other Deductions	-10,+15,550	-	-	-	-
65	Interest (AFUDC)	(3,867)	-	-	-	-
	Interest	511,229	511,229	-	-	-
	Schedule "M" additions	957,081	-	-	-	-
68 69	Schedule "M" deductions	708,112	-	-	-	-
	Income Before Tax	16,155,137	(511,229)	-	-	-
	State Income Tax			-	-	-
	Taxable Income	16,155,137	(511,229)	-	-	-
	Federal Income Tax Before Credits	5,654,298	(178,930)	-	-	-
	Federal Tax Credit	(47,086)	-	-	(47,086)	-
75	Federal Income Tax	5,607,212	(178,930)	-	(47,086)	-

Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Summary of Adjustments (Restating & Pro Forma)

Summary of Aujustments (Restating & Fro Forma)					
	7.5	7.6	7.7	7.8	

		WA Low Income Tax Credit	Flow-Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity
Operating Revenues:	(120,020,120)					
General Business Revenues	(130,939,139)	-	-	-	-	-
2 Interdepartmental	-	-	-	-	-	-
3 Special Sales	(13,422,783)	-	-	-	-	-
Other operating revenues	(419,729)	-	-	-	-	-
Total Operating Revenues	(144,781,651)	-	-	-	-	-
6 7 Operating Expenses:						
Steam Production	(53,445,160)			_	_	_
Nuclear Production	(55,445,100)	-	-	-	-	-
) Hydro Production	7,809					
Other Power Supply	(71,590,844)	-	-	-	_	-
2 Transmission	(25,452,025)	-	-	-	-	-
B Distribution	(25,452,025) 89,787	-	-	-	_	-
Customer Accounting	425,682	-	-	-	-	-
5 Customer Service & Info		-	-	-	-	-
5 Sales	(11,532,818)	-	-	-	-	-
Administrative & General	(131,953)	-	-	-	-	-
	(161,629,522)	-	-	-	-	-
	(101,029,522)	-	-	-	-	-
) Depreciation	170,441					
) Depreciation	29,453	-	-	-	-	-
Amortization		/10.000	-	-		
2 Taxes Other than Income 3 Income Taxes: Federal	221,813	(18,906)	-	-	280,172	1 252
	5,607,212	6,617	-	-	(98,060)	1,353
State	-	-	-		-	-
5 Deferred Income Taxes	2,132,548	-	2,123,178	(54,571)	-	-
5 Investment Tax Credit Adj.	-	-	-	-	-	-
Misc. Revenue & Expense	12,634	-	-	-	-	-
Total Operating Expenses:	(153,455,420)	(12,289)	2,123,178	(54,571)	182,112	1,353
) Net Operating Income:	8.673.769	12,289	(2,123,178)	54,571	(182,112)	(1,353)
	0,015,105	12,209	(2,125,176)	54,571	(102,112)	(1,555)
Rate Base:						
B Electric Plant in Service	78,551,689					
Plant Held for Future Use	78,551,089					
5 Misc. Deferred Debits	(10,238,299)	-	-	-	-	-
	(10,238,299)	-	-	-	-	-
5 Electric Plant Acq Adj 7 Nuclear Fuel	-	-	-	-	-	-
B Prepayments	(1 752 727)	-	-	-	-	-
9 Fuel Stock	(1,753,737)	-	-	-	-	-
) Material & Supplies	(6,572,936)	-	-	-	-	-
Working Capital	(7,344,634) 21,768,047	-	-	-	-	-
2 Weatherization Loans	21,700,047	-	-	-	-	-
3 Misc. Rate Base	-	-	-	-	-	-
Total Electric Plant:	74,410,130	-	-		-	-
5	/4,410,150	-	-	-	-	-
5 Deductions:						
Accum. Prov. for Depreciation	(38,583,406)	-	-	-	-	-
Accum. Prov. for Amortization	(1,848,646)	-	-	-	-	-
Accum. Deferred Income Tax	8,916,623	-	(2,260,168)	(78)		-
) Unamortized ITC	411	-	(2,200,108)	(78)	-	-
Customer Advances for Const.	(997,745)	-	-	-	-	-
2 Customer Service Deposits	(3,272,583)	-	-	-	-	-
3 Miscellaneous Deductions	901,777	-	-	-	-	-
4	501,777	-	-	-	-	-
Total Deductions:	(34,883,568)	-	(2,260,168)	(78)	-	-
	(,,,		,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,	(10)		
Total Rate Base:	39,526,562	-	(2,260,168)	(78)	-	-
B Estimated Price Change	(9,404,021)	(19,816)	3,161,660	(88,007)	293,663	2,182
)						
) TAX CALCULATION						
Per Company						
2 cross check	16,413,530					
3 Operating Revenue	16,413,530	18,906	-	-	(280,172)	-
Other Deductions	-	-	-	-	-	-
5 Interest (AFUDC)	(3,867)	-	-	-	-	(3,867)
5 Interest	511,229	-	-	-	-	-
Schedule "M" additions	957,081	-	-	-	-	-
Schedule "M" deductions	708,112	-	-	-	-	-
)						
) Income Before Tax	16,155,137	18,906	-	-	(280,172)	3,867
			-	-	-	-
State Income Tax	-					
State Income Tax 2 Taxable Income	16,155,137	18,906	-	-	(280,172)	3,867
State Income Tax     Taxable Income     Federal Income Tax Before Credits	5,654,298	18,906 6,617	-	-	(280,172) (98,060)	3,867 1,353
State Income Tax 2 Taxable Income			-			

Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Summary of Adjustments (Restating & Pro Forma)

8.1 8.2 8.3 8.4 8.5

0.15		Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Pro Forma Major Plant Additions	Miscellaneous Rate Base
Operating Revenues: General Business Revenues	(130,939,139)					
Interdepartmental	(150,959,159)		-	-	-	-
3 Special Sales	(13,422,783)	-	-	-	-	-
Other operating revenues	(419,729)	-	-	-	-	-
5 Total Operating Revenues	(144,781,651)	-	-	-	-	-
7 Operating Expenses: 3 Steam Production	(53,445,160)					
Nuclear Production	(55,445,100)	-	-	-	-	-
) Hydro Production	7,809	-	-	-	-	-
Other Power Supply	(71,590,844)	-	-	-	-	-
2 Transmission	(25,452,025)	-	-	-	-	-
Distribution	89,787	-	-	-	-	-
Customer Accounting	425,682	-	-	-	-	-
5 Sales	(11,532,818)	-	-	-	-	-
Administrative & General	(131,953)	-	(211,914)	-	-	-
3 Total O&M Expense	(161,629,522)	-	(211,914)	-	-	-
)						
) Depreciation	170,441	-	-	-	445,416	-
Amortization	29,453	-	-	-	-	-
2 Taxes Other than Income 3 Income Taxes: Federal	221,813 5,607,212	-	247,649	-	(272,608)	-
income Taxes: Federal	3,007,212	-	247,049	-	(272,008)	-
5 Deferred Income Taxes	2,132,548	-	100	-	126,553	-
5 Investment Tax Credit Adj.		-		-		-
Misc. Revenue & Expense	12,634	-	-	-	-	-
3 Total Operating Expenses:	(153,455,420)	-	35,835	-	299,361	-
	0 (80 8/0		(05.005)		(200.2.51)	
Net Operating Income:	8,673,769	-	(35,835)	-	(299,361)	-
Rate Base:						
B Electric Plant in Service	78,551,689	72,495,515	-	-	9,799,155	-
Plant Held for Future Use	-		-	-	-	-
5 Misc. Deferred Debits	(10,238,299)	79,615	(326,957)	-	-	(6,990,957)
5 Electric Plant Acq Adj	-	-	-	-	-	-
/ Nuclear Fuel	-	-	-	-	-	-
Prepayments	(1,753,737)	-	-	-	-	(1,753,737)
<ul> <li>Fuel Stock</li> <li>Material &amp; Supplies</li> </ul>	(6,572,936) (7,344,634)	-	-	-	-	(6,572,936) (7,344,634)
Working Capital	21,768,047	_	-	-	-	(2,150,960)
2 Weatherization Loans	-	-	-	-	-	-
Misc. Rate Base	-	-	-	-	-	-
Total Electric Plant:	74,410,130	72,575,130	(326,957)	-	9,799,155	(24,813,223)
5 Deductions:						
Accum. Prov. for Depreciation	(38,583,406)	(44,736,612)		_	(474,335)	_
Accum. Prov. for Amortization	(1,848,646)	(11,750,012)	-	-	(11,555)	-
Accum. Deferred Income Tax	8,916,623	-	(388)	-	(1,037,509)	-
) Unamortized ITC	411	-	-	-		-
Customer Advances for Const.	(997,745)	-	-	(997,745)	-	-
2 Customer Service Deposits	(3,272,583)	-	-	-	-	-
Miscellaneous Deductions	901,777	-	-	-	-	1,181,552
Total Deductions:	(34,883,568)	(44,736,612)	(388)	(997,745)	(1.511.844)	1,181,552
	(34,003,300)	(1.,750,012)	(500)	(771,175)	(1,211,044)	1,101,002
Total Rate Base:	39,526,562	27,838,518	(327,345)	(997,745)	8,287,311	(23,631,671)
B Estimated Price Change	(9,404,021)	3,227,641	19,832	(115,680)	1,443,576	(2,739,893)
)						
TAX CALCULATION						
) TAX CALCULATION Per Company	16.413.530					
D TAX CALCULATION Per Company cross check	16,413,530 16,413,530	-	211.914	_	(445.416)	_
) TAX CALCULATION Per Company	16,413,530 16,413,530	-	211,914	-	(445,416)	-
TAX CALCULATION         Per Company         2       cross check         3 Operating Revenue         4 Other Deductions         5 Interest (AFUDC)		-   - -	211,914	- - -	(445,416)	- -
TAX CALCULATION         Per Company         2       cross check         3 Operating Revenue         4 Other Deductions         5 Interest (AFUDC)         5 Interest	16,413,530 - (3,867) 511,229	-   - - -	- -	- - -	-	- - -
TAX CALCULATION         Per Company         2       cross check         3 Operating Revenue         4 Other Deductions         5 Interest (AFUDC)         5 Interest         7 Schedule "M" additions	16,413,530 - (3,867) 511,229 957,081	-   - - -	(363)	- - -	445,416	- - - -
TAX CALCULATION         Per Company         2       cross check         3 Operating Revenue         4 Other Deductions         5 Interest (AFUDC)         5 Interest         9 Schedule "M" additions         8 Schedule "M" deductions	16,413,530 - (3,867) 511,229	-   - - - -	- -	- - - -	-	- - - -
TAX CALCULATION Per Company Cross check Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" deductions	16,413,530 - (3,867) 511,229 957,081 708,112	-   - - - - - -	(363) (496,017)	- - - - -	445,416 778,881	- - - - -
TAX CALCULATION         Per Company         2       cross check         3       Operating Revenue         4       Other Deductions         5       Interest (AFUDC)         5       Interest         7       Schedule "M" additions         5       Schedule "M" deductions         0       Income Before Tax	16,413,530 - (3,867) 511,229 957,081	-   - - - - - - - -	(363)		445,416	- - - - - - -
TAX CALCULATION         Per Company         2       cross check         3 Operating Revenue         4 Other Deductions         5 Interest (AFUDC)         5 Interest         7 Schedule "M" additions         8 Schedule "M" deductions	16,413,530 - (3,867) 511,229 957,081 708,112	-   - - - - - - - - - -	(363) (496,017)		445,416 778,881	
TAX CALCULATION         Per Company         2       cross check         3 Operating Revenue         4 Other Deductions         5 Interest (AFUDC)         5 Interest         8 Schedule "M" additions         9 Oncome Before Tax         State Income Tax	16,413,530 (3,867) 511,229 957,081 708,112 16,155,137	-	(363) (496,017) 707,568	-	445,416 778,881 (778,881)	- - - - - - - - - - - - - - - - - - -
TAX CALCULATION         Per Company         2       cross check         3 Operating Revenue         4 Other Deductions         5 Interest (AFUDC)         5 Interest         7 Schedule "M" additions         8 Schedule "M" deductions         9 Income Before Tax         2 State Income Tax         2 Taxable Income	16,413,530 (3,867) 511,229 957,081 708,112 16,155,137	-	(363) (496,017) 707,568 707,568	-	445,416 778,881 (778,881) (778,881)	- - - - - - - - - - - - - - - - - - -

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Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Summary of Adjustments (Restating & Pro Forma)

			Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Misc. Asset Sales and Removals
	Operating Revenues:	(120,020,120)				
	General Business Revenues	(130,939,139)	=	=	=	-
	Interdepartmental Special Sales	(13 /22 783)	-	-	-	-
	Other operating revenues	(13,422,783) (419,729)	-	-	-	-
5	Total Operating Revenues	(144,781,651)	-	-	-	_
6		( ) - ) - )				
7	Operating Expenses:					
	Steam Production	(53,445,160)	-	-	-	-
	Nuclear Production		-	-	-	-
	Hydro Production	7,809	-	-	-	-
	Other Power Supply	(71,590,844)	-	-	-	-
	Transmission Distribution	(25,452,025)	-	-	-	-
	Customer Accounting	89,787 425,682	-	-	-	-
	Customer Service & Info	(11,532,818)	-	-	-	_
	Sales	-	-	-	-	-
17	Administrative & General	(131,953)	-	-	-	-
18	Total O&M Expense	(161,629,522)	-	-	-	-
19						
	Depreciation	170,441	(17,991)	-	-	-
	Amortization	29,453	-	-	-	-
	Taxes Other than Income	221,813	-	-	-	-
	Income Taxes: Federal : State	5,607,212	-	(2,901)	(1,524)	-
24	: State Deferred Income Taxes	2 1 2 2 5 4 9	-	-	-	-
	Investment Tax Credit Adj.	2,132,548	-	-	-	-
	Misc. Revenue & Expense	12,634	-	-	4,355	_
28	Total Operating Expenses:	(153,455,420)	(17,991)	(2,901)	2,831	-
29		(,,,)	(1,,,,,)	(-), • • )	-,	
30	Net Operating Income:	8,673,769	17,991	2,901	(2,831)	-
31						
32	Rate Base:					
	Electric Plant in Service	78,551,689	(342,058)	-	-	-
	Plant Held for Future Use	(10.020.000)	-	-	-	-
	Misc. Deferred Debits	(10,238,299)	-	-	-	-
	Electric Plant Acq Adj Nuclear Fuel	-	-	-	-	-
	Prepayments	(1,753,737)	_	-	_	_
	Fuel Stock	(6,572,936)	-	-	-	-
	Material & Supplies	(7,344,634)	-	-	-	-
	Working Capital	21,768,047	-	-	-	-
42	Weatherization Loans	-	-	-	-	-
	Misc. Rate Base	-	-	-	-	-
44	Total Electric Plant:	74,410,130	(342,058)	-	-	-
45	D L C					
46		(38,583,406)				
	Accum. Prov. for Depreciation Accum. Prov. for Amortization	(1,848,646)		-	-	-
	Accum. Deferred Income Tax	8,916,623	-	-	-	210,870
	Unamortized ITC	411	-	-	-	
	Customer Advances for Const.	(997,745)	-	-	-	-
	Customer Service Deposits	(3,272,583)	-	-	(3,272,583)	-
53	Miscellaneous Deductions	901,777	-	(277,124)	-	-
54						
55	Total Deductions:	(34,883,568)	-	(277,124)	(3,272,583)	210,870
56		20 526 562	(242.059)	(277,124)	(2 070 500)	210.070
57 58	Total Rate Base:	39,526,562 (9,404,021)	(342,058)		(3,272,583)	
58 59		(9,404,021)	(68,669)	(36,808)	(374,863)	24,449
	TAX CALCULATION					
	Per Company					
62		16,413,530				
	Operating Revenue	16,413,530	17,991	-	(4,355)	-
	Other Deductions	-	-	-	-	-
	Interest (AFUDC)	(3,867)	-	-	-	-
	Interest	511,229	-	-	-	-
	Schedule "M" additions	957,081	17.001	-	-	-
68 69	Schedule "M" deductions	708,112	17,991	8,289	-	-
	Income Before Tax	16,155,137	_	(8,289)	(4,355)	-
	State Income Tax		· _	(0,209)	(-,,555)	-
	Taxable Income	16,155,137	-	(8,289)	(4,355)	-
73	Federal Income Tax Before Credits	5,654,298	-	(2,901)	(1,524)	
	Federal Tax Credit	(47,086)	-	-	-	-
75	Federal Income Tax	5,607,212	-	(2,901)	(1,524)	-

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Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Summary of Adjustments (Restating & Pro Forma)

		Investor Supplied Working Capital	End-of-Period Plant Balances	Chehalis Regulatory Asset Adjustment	Idaho Asset Exchange
Operating Revenues:	(120,020,120)				
1 General Business Revenues 2 Interdepartmental	(130,939,139)	-	-	-	-
3 Special Sales	(13,422,783)	-	-	-	-
4 Other operating revenues	(419,729)	-	-	-	-
5 Total Operating Revenues	(144,781,651)	-	-	-	-
6					
7 Operating Expenses:					
8 Steam Production 9 Nuclear Production	(53,445,160)	-	=	=	-
) Hydro Production	7,809	-	-	-	
1 Other Power Supply	(71,590,844)	-		-	
2 Transmission	(25,452,025)	-	-	-	
3 Distribution	89,787	-	-	-	
4 Customer Accounting	425,682	-	-	-	-
5 Customer Service & Info	(11,532,818)	-	-	-	
6 Sales 7 Administrative & General	(131,953)	-	-	-	
8 Total O&M Expense	(161,629,522)	-			
9	(101,027,522)				
) Depreciation	170,441	-		-	(27,546
Amortization	29,453	-	-	-	(14,216
2 Taxes Other than Income	221,813	-	-	-	
3 Income Taxes: Federal	5,607,212	-	-	-	14,617
4 : State	2 122 549	-	-	-	-
5 Deferred Income Taxes 6 Investment Tax Credit Adj.	2,132,548	-	-	-	
7 Misc. Revenue & Expense	12,634	-	-	-	-
8 Total Operating Expenses:	(153,455,420)	-	-	-	(27,145
9					
Net Operating Income:	8,673,769	-	-	-	27,145
1					
2 Rate Base:					
3 Electric Plant in Service 4 Plant Held for Future Use	78,551,689	-	26,987,763	-	(2,303,664
5 Misc. Deferred Debits	(10,238,299)	-	-	(3,000,000)	-
6 Electric Plant Acq Adj	(10,230,299)	-	-	(5,000,000)	-
7 Nuclear Fuel	=	-	-	=	=
8 Prepayments	(1,753,737)	-	-	-	
9 Fuel Stock	(6,572,936)	-	-	-	
0 Material & Supplies	(7,344,634)	-	-	-	
1 Working Capital 2 Weatherization Loans	21,768,047	23,919,007	-	=	-
3 Misc. Rate Base	-	-	-	-	-
Total Electric Plant:	74,410,130	23,919,007	26,987,763	(3,000,000)	(2,303,664
5			.,,		× // · · // ·
5 Deductions:					
7 Accum. Prov. for Depreciation	(38,583,406)	-	-	-	812,805
8 Accum. Prov. for Amortization	(1,848,646)	-	-	- 1 100 500	58,926
Accum. Deferred Income Tax Unamortized ITC	8,916,623 411	-	-	1,138,530	-
Customer Advances for Const.	(997,745)	-	-	-	-
2 Customer Service Deposits	(3,272,583)	-	-	-	
3 Miscellaneous Deductions	901,777	-	-	-	
1					
5 Total Deductions:	(34,883,568)	-	-	1,138,530	871,731
6 7 Tatal Pata Pasa	20 526 5/2	22.010.007	26 007 762	(1.021.470)	(1.421.024
7 Total Rate Base: 8 Estimated Price Change	39,526,562 (9,404,021)	23,919,007 2,773,207	26,987,763 3,129,003	(1,861,470) (215,822)	(1,431,933
9 Estimated Frice Change	(9,404,021)	2,773,207	3,123,003	(213,022)	(209,793
TAX CALCULATION					
Per Company					
cross check	16,413,530				
Operating Revenue	16,413,530	-	-	-	41,762
Other Deductions	(2.967)	-	-	-	
5 Interest (AFUDC) 5 Interest	(3,867) 511,229	-	-	-	
Schedule "M" additions	957,081	-	-	-	
Schedule "M" deductions	708,112	_	-	-	
)					
) Income Before Tax	16,155,137	-	-	-	41,762
State Income Tax	-	-	-	-	
2 Taxable Income	16,155,137	-	-	-	41,762
Federal Income Tax Before Credits	5,654,298	-	-	-	14,617
4 Federal Tax Credit	(47,086)	-	-	-	-
5 Federal Income Tax	5,607,212	-	-	-	14,617

# Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Summary of Adjustments (Restating & Pro Forma)

9.1

			Production Factor
1	Operating Revenues: General Business Revenues	(130,939,139)	-
2	Interdepartmental	-	-
	Special Sales Other operating revenues	(13,422,783) (419,729)	-
5 6	Total Operating Revenues	(144,781,651)	-
7	Operating Expenses:		
	Steam Production Nuclear Production	(53,445,160)	-
10	Hydro Production	7,809	-
	Other Power Supply Transmission	(71,590,844) (25,452,025)	-
13	Distribution	89,787	-
	Customer Accounting Customer Service & Info	425,682 (11,532,818)	-
16	Sales	-	-
17 18	Administrative & General Total O&M Expense	(131,953) (161,629,522)	
19			
	Depreciation Amortization	170,441 29,453	-
22	Taxes Other than Income	221,813	-
23 24	Income Taxes: Federal : State	5,607,212	-
	Deferred Income Taxes	2,132,548	-
	Investment Tax Credit Adj. Misc. Revenue & Expense	12,634	-
28	Total Operating Expenses:	(153,455,420)	-
29 30	Net Operating Income:	8,673,769	
31	Net Operating income.	8,075,707	
32	Rate Base: Electric Plant in Service	78,551,689	
	Plant Held for Future Use		-
	Misc. Deferred Debits	(10,238,299)	-
	Electric Plant Acq Adj Nuclear Fuel	-	-
38	Prepayments	(1,753,737)	-
	Fuel Stock Material & Supplies	(6,572,936) (7,344,634)	-
	Working Capital	21,768,047	-
	Weatherization Loans Misc. Rate Base	-	-
44		74,410,130	-
45 46	Deductions:		
	Accum. Prov. for Depreciation	(38,583,406)	-
	Accum. Prov. for Amortization	(1,848,646)	-
	Accum. Deferred Income Tax Unamortized ITC	8,916,623 411	-
	Customer Advances for Const.	(997,745)	-
	Customer Service Deposits Miscellaneous Deductions	(3,272,583) 901,777	-
54			
55 56	Total Deductions:	(34,883,568)	-
57	Total Rate Base:	39,526,562	-
58 59	Estimated Price Change	(9,404,021)	-
	TAX CALCULATION		
61 62	Per Company cross check	16,413,530	
	Operating Revenue	16,413,530	-
	Other Deductions	(2.967)	-
	Interest (AFUDC) Interest	(3,867) 511,229	-
67	Schedule "M" additions	957,081	-
68 69	Schedule "M" deductions	708,112	-
70	Income Before Tax	16,155,137	-
	State Income Tax Taxable Income	- 16,155,137	-
73	Federal Income Tax Before Credits	5,654,298	-
	Federal Tax Credit Federal Income Tax	(47,086) 5,607,212	-
. 5		0,007,212	

3.2 3.3 3.4 3.5

3.6

		Temperature Normalization	Revenue Normalizing	Effective Price Change	SO2 Emission Allowance Sales	Renewable Energy Credits	Wheeling Revenue
Operating Revenues:	(139,051,636)	(970.265)	(9.427.670)				
1 General Business Revenues 2 Interdepartmental	(139,031,030)	(879,265)	(8,427,679)				
3 Special Sales	(13,422,783)						
4 Other operating revenues	(419,729)					(443,696)	23,967
5 Total Operating Revenues	(152,894,148)	(879,265)	(8,427,679)	-	-	(443,696)	23,967
6				-			
7 Operating Expenses:				-			
8 Steam Production	(53,445,160)						
9 Nuclear Production 10 Hydro Production	7,809						
11 Other Power Supply	(71,590,844)						
12 Transmission	(25,452,025)						(66,703)
13 Distribution	89,787						(00,705)
14 Customer Accounting	425,682						
15 Customer Service & Info	(11,532,818)						
16 Sales	-						
17 Administrative & General	(131,953)						
18 Total O&M Expense	(161,629,522)	-	-	-	-	-	(66,703)
19							
20 Depreciation	(247,429)						
21 Amortization	43,669						
22 Taxes Other than Income	240,719	(207 742)	(2.040.600)		(0)	(155 202)	21 725
23 Income Taxes: Federal	4,082,345	(307,743)	(2,949,688)		(9)	(155,293)	31,735
24 : State	-	-	-	-	-	-	-
25 Deferred Income Taxes	2,005,995				1,144		
26 Investment Tax Credit Adj. 27 Misc. Revenue & Expense	12,634				(2,990)		
28 Total Operating Expenses:	(155,491,589)	(307,743)	(2,949,688)	-	(1,855)	(155,293)	(34,968)
29	(155,471,567)	(507,745)	(2,949,000)		(1,055)	(155,295)	(34,900)
30 Net Operating Income:	2,597,441	(571,522)	(5,477,991)	-	1,855	(288,403)	58,935
31							
32 Rate Base:							
33 Electric Plant in Service	71,056,198						
34 Plant Held for Future Use	-						
35 Misc. Deferred Debits	(10,238,299)						
36 Electric Plant Acq Adj	-						
37 Nuclear Fuel	-						
38 Prepayments	(1,753,737)						
39 Fuel Stock	(6,572,936)						
40 Material & Supplies	(7,344,634)						
41 Working Capital 42 Weatherization Loans	21,768,047						
43 Misc. Rate Base	-						
44 Total Electric Plant:	66,914,639						
45	00,714,037						
46 Deductions:							
47 Accum. Prov. for Depreciation	(38,921,876)						
48 Accum. Prov. for Amortization	(1,907,572)						
49 Accum. Deferred Income Tax	9,954,132				1,006		
50 Unamortized ITC	411						
51 Customer Advances for Const.	(997,745)						
52 Customer Service Deposits	(3,272,583)						
53 Miscellaneous Deductions	901,777				(2,651)		
54	(21.2.1.2.1.2.1.2.1.2.1.2.1.2.1.2.1.2.1.						
55 Total Deductions:	(34,243,455)		-	-	(1,645)	-	-
56 57 <b>Total Rate Base:</b>	32,671,184				(1.645)		
57 Total Rate Base: 58 Estimated Price Change	(400,528)	021 602	8 822 474	-	(1,645)	465.060	(05 025)
59 Estimated Price Change	(400,528)	921,602	0,033,474	-	(3,182)	465,060	(95,055)
60 TAX CALCULATION							
of the Child Clariford							
61 Per Company	8.685.781						
61 Per Company 62 cross check	8,685,781 8,685,781	(879,265)	(8.427.679)	_	2.990	(443,696)	90.670
61 Per Company	8,685,781 8,685,781	(879,265)	(8,427,679)	-	2,990	(443,696)	90,670
61 Per Company 62 cross check 63 Operating Revenue		(879,265)	(8,427,679)	-	2,990	(443,696)	90,670
61 Per Company 62 cross check 63 Operating Revenue 64 Other Deductions 55 Interest (AFUDC) 66 Interest	8,685,781 - (3,867) 292,029	(879,265)	(8,427,679)	-	2,990	(443,696)	90,670
61 Per Company 62 cross check 63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions	8,685,781 - (3,867) 292,029 511,665	(879,265)	(8,427,679)	-		(443,696)	90,670
61 Per Company 62 cross check 63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions	8,685,781 - (3,867) 292,029	(879,265)	(8,427,679)	-	2,990 3,015	(443,696)	90,670
61 Per Company 62 cross check 63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions 69	8,685,781 (3,867) 292,029 511,665 (70,769)			-	3,015		
61 Per Company 62 cross check 63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 68 70 Schedule "M" additions 69	8,685,781 - (3,867) 292,029 511,665	(879,265)	(8,427,679)	-		(443,696) (443,696)	90,670 90,670
61 Per Company 62 cross check 63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 67 75 Schedule "M" additions 68 Schedule "M" deductions 69 70 Income Before Tax 1 11 State Income Tax 1	8,685,781 (3,867) 292,029 511,665 (70,769) 8,980,053	(879,265)	(8,427,679)	-	3,015	(443,696)	90,670 -
61       Per Company         62       cross check         63       Operating Revenue         64       Other Deductions         65       Interest (AFUDC)         66       Interest         67       Schedule "M" additions         68       Schedule "M" deductions         69       0         70       Income Before Tax         71       State Income Tax         72       Taxable Income	8,685,781 (3,867) 292,029 511,665 (70,769) 8,980,053	(879,265) (879,265)	(8,427,679) 	-	3,015 (25) - (25)	(443,696) (443,696)	90,670 - 90,670
61       Per Company         62       cross check         63       Operating Revenue         64       Other Deductions         65       Interest (AFUDC)         66       Interest         67       Schedule "M" additions         68       Schedule "M" deductions         69	8,685,781 (3,867) 292,029 511,665 (70,769) 8,980,053 8,980,053 3,143,018	(879,265)	(8,427,679)	-	3,015	(443,696)	90,670
61       Per Company         62       cross check         63       Operating Revenue         64       Other Deductions         65       Interest (AFUDC)         66       Interest         67       Schedule "M" additions         68       Schedule "M" deductions         69       0         70       Income Before Tax         71       State Income Tax         72       Taxable Income	8,685,781 (3,867) 292,029 511,665 (70,769) 8,980,053	(879,265) (879,265)	(8,427,679) 	-	3,015 (25) - (25)	(443,696) (443,696)	90,670 

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		Miscellan -eous Expense & Revenue	General Wage Increase (Annualizing)	Legal Expenses	Irrigation Load Control Program
Operating Revenues: General Business Revenues	(139,051,636)	·		5.	U
Interdepartmental Special Sales	(13,422,783)				
Other operating revenues	(419,729)				
Total Operating Revenues	(152,894,148)	-	-	-	-
Operating Expenses: Steam Production Nuclear Production	(53,445,160)		19,104		
Hydro Production	7,809		7,809		
Other Power Supply	(71,590,844)	96,473	10,881	124,438	(2,513)
Transmission	(25,452,025)	(199,638)	5,303	2,529	
Distribution Customer Accounting	89,787 425,682	(64)	17,398	(8,290)	
Customer Service & Info	(11,532,818)	(64) (1,502)	10,940 1,716	(63)	(26)
Sales		(-,)	-,		(==)
Administrative & General	(131,953)	157,882	23,229	(219,624)	
Total O&M Expense	(161,629,522)	53,151	96,381	(101,011)	(2,539)
Depreciation Amortization	(247,429) 43,669	(132,826)			
Taxes Other than Income	240,719				
Income Taxes: Federal	4,082,345	23,942	(33,733)	35,354	889
: State Deferred Income Taxes Investment Tax Credit Adj.	2,005,995	-	-	-	-
Misc. Revenue & Expense	12,634	11,268			
Total Operating Expenses:	(155,491,589)	(44,465)	62,648	(65,657)	(1,650)
• • • •					
Net Operating Income:	2,597,441	44,465	(62,648)	65,657	1,650
Rate Base:					
Rate Base: Electric Plant in Service	71,056,198				
Plant Held for Future Use	-				
Misc. Deferred Debits	(10,238,299)				
Electric Plant Acq Adj	-				
Nuclear Fuel Prepayments	(1,753,737)				
Fuel Stock	(6,572,936)				
Material & Supplies	(7,344,634)				
Working Capital	21,768,047				
Weatherization Loans Misc. Rate Base	-				
Total Electric Plant:	66,914,639	-		-	-
Deductions:					
Accum. Prov. for Depreciation Accum. Prov. for Amortization	(38,921,876)				
Accum. Prov. for Amortization Accum. Deferred Income Tax	(1,907,572) 9,954,132				
Unamortized ITC	9,954,152				
Customer Advances for Const.	(997,745)				
Customer Service Deposits	(3,272,583)				
Miscellaneous Deductions	901,777				
Total Deductions:	(34,243,455)	-	-	-	-
Total Rate Base:	32,671,184		-		-
Estimated Price Change	(400,528)	(71,702)	101,023	(105,874)	(2,661)
TAX CALCULATION					
Per Company					
cross check	8,685,781				
Operating Revenue	8,685,781	68,407	(96,381)	101,011	2,539
Other Deductions Interest (AFUDC)	(3,867)				
Interest	292,029				
Schedule "M" additions	511,665				
Schedule "M" deductions	(70,769)				
Income Before Tax State Income Tax	8,980,053	68,407	(96,381)	101,011	2,539
Taxable Income	8,980,053	68,407	(96,381)	101,011	2,539
Federal Income Tax Before Credits	3,143,018	23,942	(33,733)	35,354	889
E 1 1 E 6 1	939,327				
Federal Tax Credit Federal Income Tax	4,082,345	23,942	(33,733)	35,354	889

nmary of Restating Adjustments		4.5	4.6	4.7	4.8	4.9	4.10
		Remove Non-	DSM Expense	Insurance		Memberships &	Revenue- Sensitive/ Uncollectible
Operating Revenues:		Recurring Entries	Removal	Expense	Advertising	Subscriptions	Expense
General Business Revenues	(139,051,636)						
Interdepartmental	-						
Special Sales	(13,422,783)						
Other operating revenues Total Operating Revenues	(419,729) (152,894,148)						
Total Operating Revenues	(132,074,140)	-				_	
Operating Expenses:							
Steam Production	(53,445,160)						
Nuclear Production Hydro Production	7,809						
Other Power Supply	(71,590,844)			58,270			
Transmission	(25,452,025)	139,885		2,633			
Distribution	89,787			80,679			
Customer Accounting	425,682						414,86
Customer Service & Info Sales	(11,532,818)		(11,532,983)		(23)		
Administrative & General	(131,953)			141,500		(23,025)	
Total O&M Expense	(161,629,522)	139,885	(11,532,983)	283,082	(23)	(23,025)	414,86
Depreciation	(247,429)						
Amortization Taxes Other than Income	43,669 240,719						
Income Taxes: Federal	4,082,345	(48,960)	4,036,544	(99,079)	8	8,059	(145,20
: State		(10,700)	-	-	-		(115,20
Deferred Income Taxes	2,005,995						
Investment Tax Credit Adj.	-						
Misc. Revenue & Expense Total Operating Expenses:	12,634	90.925	(7.406.420)	104.002	(15)	(14.000)	269.66
Total Operating Expenses:	(155,491,589)	90,925	(7,496,439)	184,003	(15)	(14,966)	269,66
Net Operating Income:	2,597,441	(90,925)	7,496,439	(184,003)	15	14,966	(269,66
Rate Base:							
Electric Plant in Service	71,056,198						
Plant Held for Future Use							
Misc. Deferred Debits	(10,238,299)						
Electric Plant Acq Adj	=						
Nuclear Fuel Prepayments	(1 752 727)						
Fuel Stock	(1,753,737) (6,572,936)						
Material & Supplies	(7,344,634)						
Working Capital	21,768,047						
Weatherization Loans	-						
Misc. Rate Base	-						
Total Electric Plant:	66,914,639	-	-	-	-	-	
Deductions:							
Accum. Prov. for Depreciation	(38,921,876)						
Accum. Prov. for Amortization	(1,907,572)						
Accum. Deferred Income Tax	9,954,132						
Unamortized ITC Customer Advances for Const.	411 (997,745)						
Customer Service Deposits	(3,272,583)						
Miscellaneous Deductions	901,777						
Total Deductions:	(34,243,455)	-	-	-			
Total Rate Base:	32,671,184	-	-	-	-	-	
Estimated Price Change	(400,528)	146,620	(12,088,302)	296,711	(25)	(24,134)	434,84
TAX CALCULATION							
Per Company							
cross check	8,685,781						
Operating Revenue	8,685,781	(139,885)	11,532,983	(283,082)	23	23,025	(414,86
Other Deductions							
Interest (AFUDC) Interest	(3,867) 292,029						
Schedule "M" additions	511,665						
Schedule "M" deductions	(70,769)						
Income Before Tax State Income Tax	8,980,053	(139,885)	11,532,983	(283,082)	23	23,025	(414,86
Taxable Income	8,980,053	(139,885)	11,532,983	(283,082)	23	23,025	(414,86
Federal Income Tax Before Credits	3,143,018	(48,960)	4,036,544	(99,079)	8	8,059	(145,20
Federal Tax Credit	939,327						
Federal Income Tax	4,082,345	(48,960)	4,036,544	(99,079)	8	8,059	(145,20

5.1 5.2

			Net Power Costs - Removal	Colstrip #3 Removal
	Operating Revenues: General Business Revenues	(139,051,636)	(129,744,692)	
3	Interdepartmental Special Sales	(13,422,783)	(13,422,783)	
	Other operating revenues	(419,729)	(140.167.475)	
5	Total Operating Revenues	(152,894,148)	(143,167,475)	
6 7				
	Steam Production	(53,445,160)	(53,464,264)	
	Nuclear Production	(55,445,100)	(55,404,204)	
	Hydro Production	7,809		
	Other Power Supply	(71,590,844)	(71,878,393)	
	Transmission	(25,452,025)	(25,336,034)	
	Distribution	89,787	(	
	Customer Accounting	425,682		
	Customer Service & Info	(11,532,818)		
	Sales	-		
17	Administrative & General	(131,953)		
18		(161,629,522)	(150,678,690)	-
19				
	Depreciation	(247,429)		(612,501)
	Amortization	43,669		
	Taxes Other than Income	240,719		(39,453)
23	Income Taxes: Federal	4,082,345	2,628,925	71,334
24		-	-	-
	Deferred Income Taxes	2,005,995		150,268
26	Investment Tax Credit Adj.	-		
27	Misc. Revenue & Expense	12,634		
28	Total Operating Expenses:	(155,491,589)	(148,049,765)	(430,352)
29				
30	Net Operating Income:	2,597,441	4,882,290	430,352
31				
32	Rate Base:			
33	Electric Plant in Service	71,056,198		(28,085,021)
34	Plant Held for Future Use	-		
35	Misc. Deferred Debits	(10,238,299)		
36	Electric Plant Acq Adj	-		
37	Nuclear Fuel	-		
38	Prepayments	(1,753,737)		
39	Fuel Stock	(6,572,936)		
	Fuel Stock Material & Supplies	(6,572,936) (7,344,634)		
40				
40 41	Material & Supplies	(7,344,634)		
40 41 42	Material & Supplies Working Capital	(7,344,634)		
40 41 42 43 44	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant:	(7,344,634)		(28,085,021)
40 41 42 43	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant:	(7,344,634) 21,768,047 - -		(28,085,021)
40 41 42 43 44	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant:	(7,344,634) 21,768,047 - -		(28,085,021)
40 41 42 43 44 45 46	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant:	(7,344,634) 21,768,047 - -		(28,085,021)
40 41 42 43 44 45 46 47	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions:	(7,344,634) 21,768,047 - - 66,914,639		19,121,392
40 41 42 43 44 45 46 47 48 49	Material & Supplies Working Capital Weatherization Loans <u>Misc. Rate Base</u> Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Prov. for Amortization Accum. Deferred Income Tax	(7,344,634) 21,768,047 - - 66,914,639 (38,921,876)	<u> </u>	
40 41 42 43 44 45 46 47 48 49 50	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC	(7,344,634) 21,768,047 66,914,639 (38,921,876) (1,907,572) 9,954,132 411		19,121,392
40 41 42 43 44 45 46 47 48 49 50 51	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const.	(7,344,634) 21,768,047 66,914,639 (38,921,876) (1,907,572) 9,954,132	-	19,121,392 1,153,438
40 41 42 43 44 45 46 47 48 49 50 51	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC	(7,344,634) 21,768,047 66,914,639 (38,921,876) (1,907,572) 9,954,132 411		19,121,392 1,153,438
40 41 42 43 44 45 46 47 48 49 50 51 52 53	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions	(7,344,634) 21,768,047 66,914,639 (38,921,876) (1,907,572) 9,954,132 411 (997,745)	<u> </u>	19,121,392 1,153,438
40 41 42 43 44 45 46 47 48 49 50 51 52	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions	(7,344,634) 21,768,047 66,914,639 (38,921,876) (1,907,572) 9,954,132 411 (997,745) (3,272,583)	-	19,121,392 1,153,438
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions:	(7,344,634) 21,768,047 66,914,639 (38,921,876) (1,907,572) 9,954,132 411 (997,745) (3,272,583)	-	19,121,392 1,153,438
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Perov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions:	(7,344,634) 21,768,047 66,914,639 (38,921,876) (1,907,572) 9,954,132 411 (997,745) (3,272,583) 901,777 (34,243,455)		19,121,392 1,153,438 411 20,275,241
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base:	(7,344,634) 21,768,047 	-	19,121,392 1,153,438 411 20,275,241 (7,809,780)
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Deductions: Customer Service Deductions Total Deductions: Customer Service Deductions Total Deductions: Customer Service Deductions	(7,344,634) 21,768,047 66,914,639 (38,921,876) (1,907,572) 9,954,132 411 (997,745) (3,272,583) 901,777 (34,243,455)		19,121,392 1,153,438 411 20,275,241
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59	Material & Supplies Working Capital Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Prov. for Depreciation Accum. Prov. for Amortization Accum. Perfered Income Tax Unamortized ITC Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: Estimated Price Change	(7,344,634) 21,768,047 	-	19,121,392 1,153,438 411 20,275,241 (7,809,780)
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Performed Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: Estimated Price Change TAX CALCULATION	(7,344,634) 21,768,047 	-	19,121,392 1,153,438 411 20,275,241 (7,809,780)
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Prov. for Amortization Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: Estimated Price Change TAX CALCULATION Per Company	(7,344,634) 21,768,047 	-	19,121,392 1,153,438 411 20,275,241 (7,809,780)
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62	Material & Supplies Working Capital Working Capital Working Capital Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Prov. for Depreciation Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized TIC Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: Estimated Price Change TAX CALCULATION Per Company cross check	(7,344,634) 21,768,047 	-	19,121,392 1,153,438 411 20,275,241 (7,809,780)
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Prov. for Amortization Accum. Perfered Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: Estimated Price Change TAX CALCULATION Per Company cross check Operating Revenue	(7,344,634) 21,768,047 	-	19,121,392 1,153,438 411 20,275,241 (7,809,780)
40 41 42 43 44 45 46 47 48 49 50 51 52 53 54 55 56 57 58 59 60 61 62 63 64	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Prov. for Amortization Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized TIC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: Estimated Price Change TAX CALCULATION Per Company cross check Operating Revenue Other Deductions	(7,344,634) 21,768,047 	(7,872,883)	19,121,392 1,153,438 411 20,275,241 (7,809,780) (1,599,437)
$\begin{array}{c} 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 64\\ 65\\ \end{array}$	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Prov. for Amortization Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Advances for Const. Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Deductions: Total Rate Base: Estimated Price Change TAX CALCULATION Per Company cross check Operating Revenue Other Deductions Interest (AFUDC)	(7,344,634) 21,768,047 	(7,872,883)	19,121,392 1,153,438 411 20,275,241 (7,809,780) (1,599,437)
$\begin{array}{c} 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 64\\ 65\\ 66\\ \end{array}$	Material & Supplies Working Capital Working Capital Working Capital Deductions Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Performed Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Deductions: Total Rate Base: Estimated Price Change TAX CALCULATION Per Company cross check Operating Revenue Other Deductions Interest (AFUDC) Interest	(7,344,634) 21,768,047 (38,921,876) (1,907,572) 9,954,132 411 (997,745) (3,272,583) 901,777 (34,243,455) 32,671,184 (400,528) 8,685,781 8,685,781 8,685,781 (3,867) 292,029	(7,872,883)	19,121,392 1,153,438 411 20,275,241 (7,809,780) (1,599,437) 651,954
$\begin{array}{c} 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 65\\ 77\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 64\\ 65\\ 66\\ 67\\ \end{array}$	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: Estimated Price Change TAX CALCULATION Per Company cross check Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions	(7,344,634) 21,768,047 	(7,872,883)	19,121,392 1,153,438 411 20,275,241 (7,809,780) (1,599,437)
$\begin{array}{c} 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 65\\ 77\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 64\\ 65\\ 66\\ 67\\ \end{array}$	Material & Supplies Working Capital Working Capital Working Capital Deductions Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Performed Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Deductions: Total Rate Base: Estimated Price Change TAX CALCULATION Per Company cross check Operating Revenue Other Deductions Interest (AFUDC) Interest	(7,344,634) 21,768,047 (38,921,876) (1,907,572) 9,954,132 411 (997,745) (3,272,583) 901,777 (34,243,455) 32,671,184 (400,528) 8,685,781 8,685,781 8,685,781 (3,867) 292,029	(7,872,883)	19,121,392 1,153,438 411 20,275,241 (7,809,780) (1,599,437) 651,954
$\begin{array}{c} 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 65\\ 77\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 64\\ 65\\ 66\\ 67\\ \end{array}$	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Prov. for Amortization Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: Estimated Price Change TAX CALCULATION Per Company cross check Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" additions	(7,344,634) 21,768,047 (38,921,876) (1,907,572) 9,954,132 411 (997,745) (3,272,583) 901,777 (34,243,455) 32,671,184 (400,528) 8,685,781 8,685,781 8,685,781 (3,867) 292,029 511,665	(7,872,883)	19,121,392 1,153,438 411 20,275,241 (7,809,780) (1,599,437) 651,954 (52,188)
$\begin{array}{c} 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 56\\ 57\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 64\\ 65\\ 66\\ 67\\ 68\\ 69\\ 70\\ \end{array}$	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Peferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: Estimated Price Change TAX CALCULATION Per Company cross check Operating Revenue Other Deductions Interest Schedule "M" additions Schedule "M" deductions Income Before Tax	(7,344,634) 21,768,047 (38,921,876) (1,907,572) 9,954,132 411 (997,745) (3,272,583) 901,777 (34,243,455) 32,671,184 (400,528) 8,685,781 8,685,781 8,685,781 (3,867) 292,029 511,665	(7,872,883)	19,121,392 1,153,438 411 20,275,241 (7,809,780) (1,599,437) 651,954 (52,188)
$\begin{array}{c} 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 65\\ 77\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 64\\ 65\\ 66\\ 67\\ 68\\ 69\\ 70\\ 71\\ \end{array}$	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Prov. for Amortization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: Estimated Price Change TAX CALCULATION Per Company cross check Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" additions Schedule "M" additions Income Before Tax State Income Tax	(7,344,634) 21,768,047 (38,921,876) (1,907,572) 9,954,132 411 (997,745) (3,272,583) 901,777 (34,243,455) 32,671,184 (400,528) 8,685,781 8,685,781 (3,867) 292,029 511,665 (70,769)	( <b>7,872,883</b> ) 7,511,215 7,511,215	19,121,392 1,153,438 411 20,275,241 (7,809,780) (1,599,437) 651,954 (52,188) 395,953 203,813
$\begin{array}{c} 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 47\\ 48\\ 49\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 65\\ 77\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 64\\ 65\\ 66\\ 67\\ 70\\ 71\\ 72\\ \end{array}$	Material & Supplies Working Capital Working Capital Working Capital Deductions: Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Perv. for Depreciation Accum. Perver for Amorization Accum. Deferred Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: Estimated Price Change TAX CALCULATION Per Company cross check Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" deductions Income Before Tax Taxable Income	(7,344,634) 21,768,047 (38,921,876) (1,907,572) 9,954,132 411 (997,745) (3,272,583) 901,777 (34,243,455) 32,671,184 (400,528) 8,685,781 8,685,781 (3,867) 292,029 511,665 (70,769) 8,980,053	( <b>7,872,883</b> ) 7,511,215 7,511,215 7,511,215	19,121,392 1,153,438 411 20,275,241 (7,809,780) (1,599,437) 651,954 (52,188) 395,953 203,813 -
$\begin{array}{c} 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 56\\ 57\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 66\\ 67\\ 68\\ 69\\ 70\\ 11\\ 72\\ 73\\ \end{array}$	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Performed Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: Estimated Price Change TAX CALCULATION Per Company cross check Operating Revenue Other Deductions Interest CACULCULATION Per Company cross check Operating Revenue Other Deductions Interest Schedule "M" additions Schedule "M" additions Income Before Tax Taxable Income Fax Before Credits	(7,344,634) 21,768,047 (38,921,876) (1,907,572) 9,954,132 (3,272,583) 901,777 (34,243,455) 32,671,184 (400,528) 8,685,781 8,685,781 8,685,781 (3,867) 292,029 511,665 (70,769) 8,980,053 3,143,018	( <b>7,872,883</b> ) 7,511,215 7,511,215	19,121,392 1,153,438 411 20,275,241 (7,809,780) (1,599,437) 651,954 (52,188) 395,953 203,813
$\begin{array}{c} 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 67\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 64\\ 65\\ 66\\ 67\\ 68\\ 69\\ 70\\ 71\\ 72\\ 73\\ 74\\ \end{array}$	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Performed Income Tax Unamoritized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: Estimated Price Change TAX CALCULATION Per Company cross check Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" additions Schedule "M" additions Income Before Tax Tax able Income Federal Income Tax Before Credits Federal Tax Credit	(7,344,634) 21,768,047 (38,921,876) (1,907,572) 9,954,132 411 (997,745) (3,272,583) 901,777 (34,243,455) 32,671,184 (400,528) 32,671,184 (400,528) 32,671,184 (400,528) 32,671,184 (400,528) 32,671,184 (400,528) 32,671,184 (400,528) 32,671,184 (400,528) 32,671,184 (400,528) 32,671,184 (400,528) 32,671,184 (400,528) 32,671,184 (400,528) 32,671,184 (400,528) 32,671,184 (400,528) 32,671,184 (400,528) 32,671,184 (400,528) 32,671,184 (400,528) 32,671,184 (400,528) 32,671,184 (400,528) 32,671,184 (400,528) (3,867,781 (3,867,781) (3,872,781)	( <b>7,872,883</b> ) 7,511,215 7,511,215 7,511,215 2,628,925	19,121,392 1,153,438 411 20,275,241 (7,809,780) (1,599,437) 651,954 (52,188) 395,953 203,813 - - - - - - - - - - - - -
$\begin{array}{c} 40\\ 41\\ 42\\ 43\\ 44\\ 45\\ 46\\ 7\\ 7\\ 8\\ 9\\ 50\\ 51\\ 52\\ 53\\ 54\\ 55\\ 56\\ 57\\ 58\\ 59\\ 60\\ 61\\ 62\\ 63\\ 64\\ 65\\ 66\\ 67\\ 68\\ 69\\ 70\\ 71\\ 72\\ 73\\ 74\\ \end{array}$	Material & Supplies Working Capital Weatherization Loans Misc. Rate Base Total Electric Plant: Deductions: Accum. Prov. for Depreciation Accum. Performed Income Tax Unamortized ITC Customer Advances for Const. Customer Service Deposits Miscellaneous Deductions Total Deductions: Total Rate Base: Estimated Price Change TAX CALCULATION Per Company cross check Operating Revenue Other Deductions Interest CACULCULATION Per Company cross check Operating Revenue Other Deductions Interest Schedule "M" additions Schedule "M" additions Income Before Tax Taxable Income Fax Before Credits	(7,344,634) 21,768,047 (38,921,876) (1,907,572) 9,954,132 (3,272,583) 901,777 (34,243,455) 32,671,184 (400,528) 8,685,781 8,685,781 8,685,781 (3,867) 292,029 511,665 (70,769) 8,980,053 3,143,018	( <b>7,872,883</b> ) 7,511,215 7,511,215 7,511,215	19,121,392 1,153,438 411 20,275,241 (7,809,780) (1,599,437) 651,954 (52,188) 395,953 203,813 -

mmary of Restating Adjustments		6.1	6.2	6.3	6.4
		0.1	0.2	0.5	0.4
		End-of-Period Plant	Annualization of Base Period Depr./Amort.	Hydro	Accelerated Depreciation on Jim Bridger
		Reserves	Expense	Decommissioing	& Colstrip
Operating Revenues: 1 General Business Revenues	(139,051,636)				
2 Interdepartmental 3 Special Sales	(13,422,783)				
4 Other operating revenues	(419,729)				
5 Total Operating Revenues	(152,894,148)	-	-		
7 Operating Expenses:					
8 Steam Production 9 Nuclear Production	(53,445,160)				
0 Hydro Production	7,809				
1 Other Power Supply	(71,590,844)				
2 Transmission 3 Distribution	(25,452,025)				
4 Customer Accounting	89,787 425,682				
5 Customer Service & Info	(11,532,818)				
6 Sales					
7 Administrative & General	(131,953)				
8 Total O&M Expense	(161,629,522)	-	-		-
9					
0 Depreciation	(247,429)		515,889		
Amortization     Taxes Other than Income	43,669		43,669		
3 Income Taxes: Federal	240,719 4,082,345		1,630		
4 : State	+,002,343	-	1,050	-	
5 Deferred Income Taxes	2,005,995	-	(214,125)	-	-
6 Investment Tax Credit Adj.	_,,.		(,)		
7 Misc. Revenue & Expense	12,634				
8 Total Operating Expenses:	(155,491,589)	-	347,063	-	-
9 Net Operating Income:	2,597,441		(347,063)		
1 Net Operating meome:	2,597,441		(347,063)	-	
2 Rate Base:					
3 Electric Plant in Service	71,056,198				
4 Plant Held for Future Use	-				
5 Misc. Deferred Debits	(10,238,299)				
6 Electric Plant Acq Adj	-				
7 Nuclear Fuel	-				
8 Prepayments	(1,753,737)				
9 Fuel Stock	(6,572,936)				
0 Material & Supplies 1 Working Capital	(7,344,634) 21,768,047				
2 Weatherization Loans	21,708,047				
3 Misc. Rate Base	-				
4 Total Electric Plant:	66,914,639	-	-	-	-
5					
6 Deductions:					
7 Accum. Prov. for Depreciation	(38,921,876)	(13,146,256)		(160,400)	
8 Accum. Prov. for Amortization	(1,907,572)	(1,907,572)	<u></u>		
9 Accum. Deferred Income Tax	9,954,132		214,125		
			, -		
0 Unamortized ITC 1 Customer Advances for Const	411 (997 745)		, -		
1 Customer Advances for Const.	(997,745)		, -		
	(997,745) (3,272,583)				
1 Customer Advances for Const. 2 Customer Service Deposits	(997,745)				
1 Customer Advances for Const.     2 Customer Service Deposits     Miscellaneous Deductions     4     Total Deductions:	(997,745) (3,272,583)	(15,053,829)	214,125	(160,400)	
Customer Advances for Const.     Customer Service Deposits     Miscellaneous Deductions <u>5     Total Deductions:     </u>	(997,745) (3,272,583) 901,777 (34,243,455)		214,125		<u> </u>
1 Customer Advances for Const.     2 Customer Service Deposits     Miscellaneous Deductions     5 Total Deductions:     6     7 Total Rate Base:	(997,745) (3,272,583) 901,777 (34,243,455) 32,671,184	(15,053,829)	214,125 214,125	(160,400)	
1 Customer Advances for Const.     2 Customer Service Deposits     Miscellaneous Deductions <u>     Total Deductions:         Total Rate Base:         <u>         S Estimated Price Change         </u> </u>	(997,745) (3,272,583) 901,777 (34,243,455)		214,125		
1 Customer Advances for Const.     2 Customer Service Deposits     Miscellaneous Deductions <u>4     Total Deductions:     Total Rate Base:     <u>8     Estimated Price Change  </u></u>	(997,745) (3,272,583) 901,777 (34,243,455) 32,671,184	(15,053,829)	214,125 214,125	(160,400)	
1 Customer Advances for Const.     2 Customer Service Deposits     3 Miscellaneous Deductions:     5 Total Deductions:     7 Total Rate Base:     8 Estimated Price Change     9     0 TAX CALCULATION	(997,745) (3,272,583) 901,777 (34,243,455) 32,671,184	(15,053,829)	214,125 214,125	(160,400)	
1 Customer Advances for Const.     2 Customer Service Deposits     Miscellaneous Deductions <u>4     Total Deductions:     Total Rate Base:     <u>8     Estimated Price Change  </u></u>	(997,745) (3,272,583) 901,777 (34,243,455) 32,671,184	(15,053,829)	214,125 214,125	(160,400)	
1 Customer Advances for Const.     2 Customer Service Deposits     Miscellaneous Deductions     4     5     Total Deductions:     7     Total Rate Base:     8     Estimated Price Change     0     0 TAX CALCULATION     1 Per Company	(997,745) (3,272,583) 901,777 (34,243,455) 32,671,184 (400,528)	(15,053,829)	214,125 214,125	(160,400)	
1 Customer Advances for Const.     2 Customer Service Deposits     Miscellaneous Deductions     4	(997,745) (3,272,583) 901,777 (34,243,455) 32,671,184 (400,528) 8,685,781 8,685,781	(15,053,829)	214,125 214,125 <b>584,479</b>	(160,400)	
1 Customer Advances for Const.     2 Customer Service Deposits     3 Miscellaneous Deductions     4     5 Total Deductions:     7 Total Rate Base:     8     Estimated Price Change     0 TAX CALCULATION     1 Per Company     2 cross check     3 Operating Revenue     4 Other Deductions 5 Interest (AFUDC)	(997,745) (3,272,583) 901,777 (34,243,455) 32,671,184 (400,528) 8,685,781 8,685,781 8,685,781	(15,053,829)	214,125 214,125 <b>584,479</b>	(160,400)	
1 Customer Advances for Const.     2 Customer Service Deposits     3 Miscellaneous Deductions     4     5 Total Deductions:     6     7 Total Rate Base:     8     8 Estimated Price Change     9     0 TAX CALCULATION     1 Per Company     2 cross check     3 Operating Revenue     4 Other Deductions     5 Interest (AFUDC)     6 Interest	(997,745) (3,272,583) 901,777 (34,243,455) 32,671,184 (400,528) 8,685,781 8,685,781 8,685,781 (3,867) 292,029	(15,053,829)	214,125 214,125 <b>584,479</b> (559,558)	(160,400)	
1 Customer Advances for Const.     2 Customer Service Deposits     Miscellaneous Deductions <u>     Total Deductions:     Total Rate Base:         <u> </u></u>	(997,745) (3,272,583) 901,777 (34,243,455) 32,671,184 (400,528) 8,685,781 8,685,781 (3,867) 292,029 511,665	(15,053,829)	214,125 214,125 <b>584,479</b>	(160,400)	
1 Customer Advances for Const.     2 Customer Service Deposits     Miscellaneous Deductions <u>     Total Deductions:     Total Rate Base:         <u>             Total Rate Base:             </u> <u>             Total Rate Base:             </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:                  Total Rate Base:                                     </u></u></u></u></u></u></u></u>	(997,745) (3,272,583) 901,777 (34,243,455) 32,671,184 (400,528) 8,685,781 8,685,781 8,685,781 (3,867) 292,029	(15,053,829)	214,125 214,125 <b>584,479</b> (559,558)	(160,400)	
1 Customer Advances for Const.     2 Customer Service Deposits     3 Miscellaneous Deductions     4     5 Total Deductions:     6     7 Total Rate Base:     8     Estimated Price Change     0 TAX CALCULATION     1 Per Company     Cross check     0 Operating Revenue     4 Other Deductions     5 Interest (AFUDC)     6 Interest     7 Schedule "M" additions     8 Schedule "M" deductions	(997,745) (3,272,583) 901,777 (34,243,455) 32,671,184 (400,528) 8,685,781 8,685,781 (3,867) 292,029 511,665 (70,769)	(15,053,829)	214,125 214,125 <b>584,479</b> (559,558) 564,216	(160,400)	
1 Customer Advances for Const.     2 Customer Service Deposits     Miscellaneous Deductions <u>     Total Deductions:     Total Rate Base:         <u>             Total Rate Base:             </u> <u>             Total Rate Base:             </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:         <u>             Total Rate Base:         </u> <u>             Total Rate Base:         </u> <u>             Total Rate Base:                  Total Rate Base:                                     </u></u></u></u></u></u></u></u>	(997,745) (3,272,583) 901,777 (34,243,455) 32,671,184 (400,528) 8,685,781 8,685,781 (3,867) 292,029 511,665	(15,053,829)	214,125 214,125 <b>584,479</b> (559,558)	(160,400)	
1 Customer Advances for Const.     2 Customer Service Deposits     3 Miscellaneous Deductions     5 Total Deductions:     7 Total Rate Base:     8 Estimated Price Change     0 TAX CALCULATION     1 Per Company     Cross check     3 Operating Revenue     4 Other Deductions     5 Interest (AFUDC)     6 Interest     7 Schedule "M" additions     8 Schedule "M" deductions     9     0 Income Before Tax	(997,745) (3,272,583) 901,777 (34,243,455) 32,671,184 (400,528) 8,685,781 8,685,781 (3,867) 292,029 511,665 (70,769)	(15,053,829)	214,125 214,125 <b>584,479</b> (559,558) 564,216	(160,400)	
1 Customer Advances for Const.         2 Customer Service Deposits         3 Miscellaneous Deductions         4         5         6         7       Total Deductions:         6         7       Total Rate Base:         8       Estimated Price Change         9       0         0       TAX CALCULATION         1 Per Company       -         20       cross check         30       Operating Revenue         40       Other Deductions         50       Interest (AFUDC)         61       Interest         7       Schedule "M" additions         8       Schedule "M" deductions         9       -         01       Istate Income Tax         2       Taxable Income         3       Federal Income Tax Before Credits	(997,745) (3,272,583) 901,777 (34,243,455) 32,671,184 (400,528) 8,685,781 8,685,781 8,685,781 (3,867) 292,029 511,665 (70,769) 8,980,053 - - - 8,980,053 3,143,018	(15,053,829) ( <b>1,745,364</b> ) -	214,125 214,125 <b>584,479</b> (559,558) 564,216 4,658	(160,400)	
	(997,745) (3,272,583) 901,777 (34,243,455) 32,671,184 (400,528) 8,685,781 8,685,781 8,685,781 8,685,781 (3,867) 292,029 511,665 (70,769) 8,980,053	(15,053,829) ( <b>1,745,364</b> ) -	214,125 214,125 <b>584,479</b> (559,558) 564,216 4,658	(160,400) (18,597) - -	

7.1 7.2 7.3 7.4

Operating Revenues:		Interest True Up	Property Tax Expense	Production Tax Credit	PowerTax ADIT Balance
General Business Revenues	(139,051,636)				
2 Interdepartmental 3 Special Sales	(13,422,783)				
Other operating revenues	(419,729)				
Total Operating Revenues	(152,894,148)	-	-	-	-
Operating Expenses:					
S Steam Production	(53,445,160)				
Nuclear Production	-				
Hydro Production	7,809				
Other Power Supply 2 Transmission	(71,590,844) (25,452,025)				
Distribution	(25,452,025) 89,787				
Customer Accounting	425,682				
Customer Service & Info	(11,532,818)				
5 Sales 7 Administrative & General	(131,953)				
Total O&M Expense	(161,629,522)	-	-	-	-
)	(===;==;===)				
Depreciation	(247,429)				
Amortization	43,669				
2 Taxes Other than Income 3 Income Taxes: Federal	240,719 4,082,345	(102,210)	-	939,327	
: State	4,062,343	(102,210)	-		-
Deferred Income Taxes	2,005,995				
investment Tax Credit Adj.	-				
Misc. Revenue & Expense	12,634				
Total Operating Expenses:	(155,491,589)	(102,210)	-	939,327	-
Net Operating Income:	2,597,441	102,210	-	(939,327)	-
Rate Base:					
Electric Plant in Service	71,056,198				
Plant Held for Future Use Misc. Deferred Debits	(10,238,299)				
6 Electric Plant Acq Adj	(10,230,299)				
Nuclear Fuel	-				
Prepayments	(1,753,737)				
Fuel Stock	(6,572,936)				
) Material & Supplies Working Capital	(7,344,634) 21,768,047				
Weatherization Loans	-				
Misc. Rate Base	-				
Total Electric Plant:	66,914,639	-	-	-	-
Deductions:					
Accum. Prov. for Depreciation	(38,921,876)				
Accum. Prov. for Amortization	(1,907,572)				
Accum. Deferred Income Tax	9,954,132				9,496,797
Unamortized ITC	411				
Customer Advances for Const. Customer Service Deposits	(997,745) (3,272,583)				
Miscellaneous Deductions	901,777				
L					
Total Deductions:	(34,243,455)	-	-	-	9,496,797
Total Rate Base:	32,671,184				9,496,797
Estimated Price Change	(400,528)	(164,818)		1,514,702	1,101,073
	(,			,,	.,,-,-,-
TAX CALCULATION					
Per Company	0.005.701				
2 cross check	8,685,781 8,685,781				
Other Deductions		-	-	-	-
Interest (AFUDC)	(3,867)				
interest	292,029	292,029			
Schedule "M" additions	511,665				
Schodulo "M" doduction-	(70,769)				
Schedule "M" deductions					
3 Schedule "M" deductions 9 9 Income Before Tax	8,980,053	(292,029)	-	-	-
) Income Before Tax State Income Tax	-	-	-	-	-
) Income Before Tax State Income Tax 2 Taxable Income	8,980,053	(292,029)	÷	-	
) Income Before Tax State Income Tax	-	-		939,327	- - - -

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Operating Revenues:		WA Low Income Tax Credit	Flow-Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity
1 General Business Revenues 2 Interdepartmental	(139,051,636)					
3 Special Sales 4 Other operating revenues	(13,422,783) (419,729)					
5 Total Operating Revenues	(152,894,148)	-	-	-	-	
7 Operating Expenses: 8 Steam Production	(53,445,160)					
9 Nuclear Production 0 Hydro Production	7,809					
1 Other Power Supply 2 Transmission	(71,590,844) (25,452,025)					
3 Distribution	89,787					
4 Customer Accounting 5 Customer Service & Info 6 Sales	425,682 (11,532,818)					
7 Administrative & General	(131,953)					
8 Total O&M Expense 9 0 Depreciation	( <b>161,629,522</b> ) (247,429)	-	-	-	-	
1 Amortization	43,669					
2 Taxes Other than Income 3 Income Taxes: Federal	240,719 4,082,345				280,172 (98,060)	1 252
4 : State	4,082,345		-		(98,060)	1,353
5 Deferred Income Taxes 6 Investment Tax Credit Adj.	2,005,995		2,123,178	(54,571)		
7 Misc. Revenue & Expense 8 Total Operating Expenses:	12,634 (155,491,589)	-	2,123,178	(54,571)	182,112	1,353
9 Net Operating Income:	2,597,441	-	(2,123,178)	54,571	(182,112)	(1,353)
1				- ,		())
2 Rate Base: 3 Electric Plant in Service	71,056,198					
4 Plant Held for Future Use						
5 Misc. Deferred Debits 6 Electric Plant Acq Adj 7 Nuclear Fuel	(10,238,299)					
8 Prepayments	(1,753,737)					
9 Fuel Stock	(6,572,936)					
0 Material & Supplies 1 Working Capital	(7,344,634) 21,768,047					
2 Weatherization Loans	-					
3 <u>Misc. Rate Base</u> 4 Total Electric Plant:	66,914,639					
5	00,714,037					
6 Deductions: 7 Accum. Prov. for Depreciation	(38,921,876)					
8 Accum. Prov. for Amortization	(1,907,572)					
9 Accum. Deferred Income Tax 0 Unamortized ITC	9,954,132		(2,260,168)	(78)		
1 Customer Advances for Const.	411 (997,745)					
2 Customer Service Deposits	(3,272,583)					
3 Miscellaneous Deductions 4	901,777					
5 Total Deductions:	(34,243,455)	-	(2,260,168)	(78)	-	-
6 7 <b>Total Rate Base:</b> 8 <b>Estimated Price Change</b>	32,671,184 (400,528)	-	(2,260,168) <b>3,161,660</b>	(78) ( <b>88,007</b> )	293,663	2,182
9 0 TAX CALCULATION						
1 Per Company	0.005-001					
2 cross check 3 Operating Revenue	8,685,781 8,685,781	-	-	-	(280,172)	-
4 Other Deductions	-				× ··· · - /	
5 Interest (AFUDC) 6 Interest	(3,867) 292,029					(3,867)
7 Schedule "M" additions	511,665					
8 Schedule "M" deductions 9	(70,769)					
0 Income Before Tax 1 State Income Tax	8,980,053	-	-	-	(280,172)	3,867
2 Taxable Income	8,980,053	-	-	-	(280,172)	3,867
3 Federal Income Tax Before Credits 4 Federal Tax Credit	3,143,018 939,327	-	-	-	(98,060)	1,353
4 Federal Tax Credit	939.347					

8.2 8.3 8.4 8.5

		Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Pro Forma Major Plant Additions	Miscellaneous Rate Base
Operating Revenues: 1 General Business Revenues	(139,051,636)					
2 Interdepartmental 3 Special Sales	(13,422,783)					
4 Other operating revenues 5 Total Operating Revenues	(419,729) (152,894,148)	-	_	-	-	-
6						
7 Operating Expenses: 8 Steam Production 9 Nuclear Production	(53,445,160)					
10 Hydro Production	7,809					
11 Other Power Supply	(71,590,844)					
12 Transmission 13 Distribution	(25,452,025) 89,787					
14 Customer Accounting	425,682					
15 Customer Service & Info	(11,532,818)					
16 Sales 17 Administrative & General	(131,953)		(211.914)			
18 Total O&M Expense	(161,629,522)	-	(211,914)	-	-	-
19 20 Depreciation	(247,429)					
21 Amortization 22 Taxes Other than Income	43,669 240,719					
23 Income Taxes: Federal	4,082,345	-	247,649	-	-	-
24 : State 25 Deferred Income Taxes	2,005,995	-	100	-	-	-
<ul><li>26 Investment Tax Credit Adj.</li><li>27 Misc. Revenue &amp; Expense</li></ul>	12,634					
28 Total Operating Expenses:	(155,491,589)	-	35,835	-	-	-
29 20 Not Operating Learning	2,597,441		(35,835)			
30 Net Operating Income: 31	2,597,441	-	(35,835)			-
32 Rate Base:						
33 Electric Plant in Service	71,056,198	72,495,515				
<ul><li>34 Plant Held for Future Use</li><li>35 Misc. Deferred Debits</li></ul>	(10,238,299)	79,615	(326,957)			(6,990,957)
36 Electric Plant Acq Adj	(10,230,279)	79,015	(520,757)			(0,790,757)
37 Nuclear Fuel	-					
38 Prepayments	(1,753,737)					(1,753,737)
<ul><li>39 Fuel Stock</li><li>40 Material &amp; Supplies</li></ul>	(6,572,936) (7,344,634)					(6,572,936) (7,344,634)
41 Working Capital	21,768,047					(2,150,960)
42 Weatherization Loans	-					
43 Misc. Rate Base 44 Total Electric Plant:	66,914,639	72,575,130	(326,957)			(24,813,223)
44 10tai Electric Flant	00,914,039	72,373,130	(320,937)	-	-	(24,813,223)
46 Deductions:						
47 Accum. Prov. for Depreciation	(38,921,876)	(44,736,612)				
48 Accum. Prov. for Amortization 49 Accum. Deferred Income Tax	(1,907,572) 9,954,132		(388)			
50 Unamortized ITC	411		(500)			
51 Customer Advances for Const.	(997,745)			(997,745)		
52 Customer Service Deposits 53 Miscellaneous Deductions	(3,272,583) 901,777					1,181,552
54						
55 Total Deductions:	(34,243,455)	(44,736,612)	(388)	(997,745)	-	1,181,552
57 Total Rate Base:	32,671,184	27,838,518	(327,345)	(997,745)	-	(23,631,671)
58 Estimated Price Change	(400,528)	3,227,641	19,832	(115,680)	-	(2,739,893)
59 60 TAX CALCULATION						
61 Per Company						
62 cross check	8,685,781					
63 Operating Revenue 64 Other Deductions	8,685,781	-	211,914	-	-	-
65 Interest (AFUDC)	(3,867)					
66 Interest	292,029					
67 Schedule "M" additions 68 Schedule "M" deductions	511,665 (70,769)		(363) (496,017)			
69 Schedule M deductions	(70,769)		(490,017)			
70 Income Before Tax	8,980,053	-	707,568	-	-	-
71 State Income Tax 72 Taxable Income	8,980,053	-	707,568	-	-	
73 Federal Income Tax Before Credits	3,143,018	-	247,649	-	-	
74 Federal Tax Credit	939,327					
75 Federal Income Tax	4,082,345	-	247,649	-	-	-

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		Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Misc. Asset Sales and Removals
Operating Revenues:		#4 AFODC	rian	Deposits	and Removals
General Business Revenues	(139,051,636)				
Interdepartmental	(155,051,050)				
Special Sales	(13,422,783)				
Other operating revenues	(419,729)				
Total Operating Revenues	(152,894,148)	-			
Total Operating Revenues	(132,074,140)				
Operating Expenses:					
	(52 445 160)				
Steam Production	(53,445,160)				
Nuclear Production	7 000				
Hydro Production	7,809				
Other Power Supply	(71,590,844)				
Transmission	(25,452,025)				
Distribution	89,787				
Customer Accounting	425,682				
Customer Service & Info	(11,532,818)				
Sales	-				
Administrative & General	(131,953)				
Total O&M Expense	(161,629,522)	-	-	-	-
•					
Depreciation	(247,429)	(17,991)			
Amortization	43,669	· · · · · · · · · · · · · · · · · · ·			
Taxes Other than Income	240,719				
Income Taxes: Federal	4,082,345	-	(2,901)	(1,524)	
: State	+,002,343	-	(2,901)	(1,524)	-
	2,005,995	-	-	-	-
Deferred Income Taxes	2,005,995				
Investment Tax Credit Adj.	10 (2)			1.000	
Misc. Revenue & Expense	12,634			4,355	
Total Operating Expenses:	(155,491,589)	(17,991)	(2,901)	2,831	-
Net Operating Income:	2,597,441	17,991	2,901	(2,831)	-
Rate Base:					
Electric Plant in Service	71,056,198	(342,058)			
Plant Held for Future Use	-				
Misc. Deferred Debits	(10,238,299)				
Electric Plant Acq Adj					
Nuclear Fuel	_				
Prepayments	(1,753,737)				
Fuel Stock	(6,572,936)				
Material & Supplies	(7,344,634)				
Working Capital	21,768,047				
Weatherization Loans	-				
Misc. Rate Base	-				
Total Electric Plant:	66,914,639	(342,058)	-	-	-
Deductions:					
Accum. Prov. for Depreciation	(38,921,876)				
Accum. Prov. for Amortization	(1,907,572)				
Accum. Deferred Income Tax	9,954,132				210,870
Unamortized ITC	411				
Customer Advances for Const.	(997,745)				
Customer Service Deposits	(3,272,583)			(3,272,583)	
Miscellaneous Deductions	901,777		(277,124)	(3,2,2,303)	
Wiscenaneous Deductions	201,777		(277,124)		
Total Deductions:	(34,243,455)	-	(277,124)	(3,272,583)	210,870
Total Deductions.	(34,243,433)	-	(277,124)	(3,212,303)	210,070
Total Rate Base:	32,671,184	(342,058)	(277,124)	(3,272,583)	210,870
Estimated Price Change	(400,528)	(68,669)	(36,808)	(374,863)	24,449
TAX CALCULATION					
Per Company	A				
Per Company cross check	8,685,781				
Per Company cross check Operating Revenue	8,685,781 8,685,781	17,991	-	(4,355)	-
Per Company cross check		17,991	-	(4,355)	-
Per Company cross check Operating Revenue		17,991	-	(4,355)	
Per Company Cross check Operating Revenue Other Deductions	8,685,781 -	17,991	-	(4,355)	
Per Company Cross check Operating Revenue Other Deductions Interest (AFUDC)	8,685,781 - (3,867)	17,991	-	(4,355)	
Per Company Cross check Operating Revenue Other Deductions Interest (AFUDC) Interest	8,685,781 - (3,867) 292,029 511,665		8.289	(4,355)	
Per Company Cross check Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions	8,685,781 - (3,867) 292,029	17,991 17,991	8,289	(4,355)	
Per Company cross check Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" deductions	8,685,781 (3,867) 292,029 511,665 (70,769)				
Per Company Cross check Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" deductions Income Before Tax	8,685,781 - (3,867) 292,029 511,665		8,289 (8,289)	(4,355)	
Per Company cross check Operating Revenue Other Deductions Interest (AFUDC) Interest (AFUDC) Schedule "M" additions Schedule "M" deductions Income Before Tax Income Before Tax State Income Tax	8,685,781 (3,867) 292,029 511,665 (70,769) 8,980,053		(8,289)	(4,355)	
Per Company cross check Operating Revenue Other Deductions Interest (AFUDC) Interest (AFUDC) Schedule "M" additions Schedule "M" deductions Income Before Tax Taxable Income Cate Income C	8,685,781 (3,867) 292,029 511,665 (70,769) 8,980,053 - 8,980,053	17,991 - -	(8,289)	(4,355) (4,355)	
Per Company cross check Operating Revenue Other Deductions Interest (AFUDC) Interest Schedule "M" additions Schedule "M" additions Schedule "M" deductions Income Before Tax State Income Tax State Income Tax Federal Income Tax Before Credits	8,685,781 (3,867) 292,029 511,665 (70,769) 8,980,053 	17,991 - -	(8,289)	(4,355)	
Per Company cross check Operating Revenue Other Deductions Interest (AFUDC) Interest (AFUDC) Schedule "M" additions Schedule "M" deductions Income Before Tax Income Before Tax State Income Tax	8,685,781 (3,867) 292,029 511,665 (70,769) 8,980,053	17,991 - -	(8,289)	(4,355)	
Per Company cross check Operating Revenue Other Deductions Interest (AFUDC) Interest (AFUDC) Schedule "M" additions Schedule "M" deductions Income Before Tax Taxable Income Cate Income C	8,685,781 (3,867) 292,029 511,665 (70,769) 8,980,053 - 8,980,053	17,991 - -	(8,289)	(4,355) (4,355)	

	Investor Supplied	End-of-Period	Chehalis Regulatory	Idaho Asset	
Summary of Restaring (Rejustificities	8.10	8.11	8.12	8.13	

		Working Capital	Plant Balances	Asset Adjustment	Exchange
Operating Revenues:		υ.		2	5
General Business Revenues	(139,051,636)				
Interdepartmental	-				
Special Sales	(13,422,783)				
Other operating revenues	(419,729)				
Total Operating Revenues	(152,894,148)	-	-	-	
Operating Expenses:					
Steam Production	(53,445,160)				
Nuclear Production	(55,445,100)				
Hydro Production	7,809				
Other Power Supply	(71,590,844)				
Transmission	(25,452,025)				
Distribution	89,787				
Customer Accounting	425,682				
Customer Service & Info	(11,532,818)				
Sales	-				
Administrative & General	(131,953)				
Total O&M Expense	(161,629,522)	-	-	-	
	(2.17.120)				
Depreciation	(247,429)				
Amortization	43,669				
Taxes Other than Income	240,719				
Income Taxes: Federal	4,082,345	-	-	-	
: State	2 005 005	-	-	-	
Deferred Income Taxes Investment Tax Credit Adj.	2,005,995				
Misc. Revenue & Expense	12,634				
Total Operating Expenses:	(155,491,589)			-	
Total Operating Expenses.	(155,471,507)				
Net Operating Income:	2,597,441	-	-	-	
Rate Base:	71.056.100		26 007 762		
Electric Plant in Service Plant Held for Future Use	71,056,198		26,987,763		
Misc. Deferred Debits	(10.228.200)			(2,000,000)	
Electric Plant Acq Adj	(10,238,299)			(3,000,000)	
Nuclear Fuel					
Prepayments	(1,753,737)				
Fuel Stock	(6,572,936)				
Material & Supplies	(7,344,634)				
Working Capital	21,768,047	23,919,007			
Weatherization Loans	-				
Misc. Rate Base	-				
Total Electric Plant:	66,914,639	23,919,007	26,987,763	(3,000,000)	
Deductions:	(20.021.07.0				
Accum. Prov. for Depreciation	(38,921,876)				
Accum. Prov. for Amortization	(1,907,572)			1 129 520	
Accum. Deferred Income Tax Unamortized ITC	9,954,132			1,138,530	
Customer Advances for Const.	411 (997,745)				
Customer Advances for Const. Customer Service Deposits	(3,272,583)				
Miscellaneous Deductions	901,777				
miscentificous Deductions	201,777				
Total Deductions:	(34,243,455)	-	-	1,138,530	
Total Rate Base:	32,671,184	23,919,007	26,987,763	(1,861,470)	
Estimated Price Change	(400,528)	2,773,207	3,129,003	(215,822)	
TAX CALCULATION					
TAX CALCULATION Per Company					
cross check	8,685,781				
Operating Revenue	8,685,781				
Other Deductions		-	-	-	
Interest (AFUDC)	(3,867)				
Interest	292,029				
Schedule "M" additions	511,665				
Schedule "M" deductions					
Schedule "M" deductions	(70,769)				
	8,980,053	-	-	-	
Income Before Tax		-	-	-	
Income Before Tax State Income Tax		-	-	- - -	
Schedule "M" deductions Income Before Tax State Income Tax Taxable Income Federal Income Tax Before Credits	8,980,053 	- - -			
Income Before Tax State Income Tax Taxable Income	8,980,053 - 8,980,053	- - - - -	- - - -	- - - -	

9.1

		Production Factor
Operating Revenues: 1 General Business Revenues	(139,051,636)	-
2 Interdepartmental 3 Special Sales	(13,422,783)	-
4 Other operating revenues	(419,729)	-
5 Total Operating Revenues	(152,894,148)	-
6 7 Operating Expenses:		
7 Operating Expenses: 8 Steam Production	(53,445,160)	_
9 Nuclear Production	(55,445,100)	-
10 Hydro Production	7,809	-
11 Other Power Supply	(71,590,844)	-
12 Transmission	(25,452,025)	-
13 Distribution	89,787	-
14 Customer Accounting 15 Customer Service & Info	425,682 (11,532,818)	-
16 Sales	-	-
17 Administrative & General	(131,953)	-
18 Total O&M Expense	(161,629,522)	-
19		
20 Depreciation	(247,429)	-
21 Amortization 22 Taxes Other than Income	43,669 240,719	
23 Income Taxes: Federal	4,082,345	-
24 : State	-	-
25 Deferred Income Taxes	2,005,995	-
26 Investment Tax Credit Adj.	-	-
27 Misc. Revenue & Expense	12,634	-
28 Total Operating Expenses: 29	(155,491,589)	
30 Net Operating Income:	2,597,441	-
31		
32 Rate Base:		
33 Electric Plant in Service	71,056,198	-
34 Plant Held for Future Use	-	-
35 Misc. Deferred Debits	(10,238,299)	-
36 Electric Plant Acq Adj 37 Nuclear Fuel	-	-
38 Prepayments	(1,753,737)	-
39 Fuel Stock	(6,572,936)	-
40 Material & Supplies	(7,344,634)	-
41 Working Capital	21,768,047	-
42 Weatherization Loans	<u>-</u>	-
43 Misc. Rate Base 44 Total Electric Plant:	66,914,639	
45	00,714,057	
46 Deductions:		
47 Accum. Prov. for Depreciation	(38,921,876)	-
48 Accum. Prov. for Amortization	(1,907,572)	-
49 Accum. Deferred Income Tax	9,954,132	-
50 Unamortized ITC 51 Customer Advances for Const.	411 (997,745)	-
52 Customer Service Deposits	(3,272,583)	-
53 Miscellaneous Deductions	901,777	-
54		
55 Total Deductions:	(34,243,455)	-
56 57 Total Rate Base:	32,671,184	
58 Estimated Price Change	(400,528)	-
59	(400,520)	-
60 TAX CALCULATION		
61 Per Company		
62 cross check	8,685,781	
63 Operating Revenue	8,685,781	-
64 Other Deductions 65 Interest (AFUDC)	(3,867)	-
66 Interest	292,029	-
67 Schedule "M" additions	511,665	-
68 Schedule "M" deductions	(70,769)	-
69		
70 Income Before Tax	8,980,053	-
71 State Income Tax 72 Taxable Income	8,980,053	
72 Taxable Income 73 Federal Income Tax Before Credits	3,143,018	
74 Federal Tax Credit	939,327	
75 Federal Income Tax	4,082,345	-

3.2 3.3 3.4 3.5

3.6

Temperature Normalization         Revenue Normalization         Effective Price Change         SD2 Emission Allowance Sales         Rereworde Emregy Credits           1         Operating Revenues:         8,112,496         8,112,496         8,112,496         9           3         Incomparison Operating Expenses:         8,112,496         9         8,112,496         9         9           5         Operating Expenses:         8,112,496         9         8,112,496         9         9           5         Stann Production         1 </th <th>Wheeling Revenue</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th> <th></th>	Wheeling Revenue							
NormalizationNormalizationChangeAllowance SalesEnergy Credits2General Business Revenues8.112.4968.112.4968.112.4969.112.4969.112.4963Science Sales								
NormalizationNormalizingChangeAllowance SalesEnergy Credits2General Business Revenues8.112.4968.112.4968.112.4969.112.4969.112.4964Special Sales<		Renewable	SO <sub>2</sub> Emission	Effective Price	Revenue	Temperature		
Operating Revenues:         Rult2.496         Rult2.496           Incredpartmental         8,112.496         8,112.496           Scherpartmental         8         -           Special Size         -         -           Total Operating Expense:         -         -           9 Seam Production         -         -           11 Nythor Production         -         -           12 Other Prover Stapping         -         -           13 Transmission         -         -         -           14 Distribution         -         -         -           15 Observance & Info         -         -         -           16 Total OAS Expense:         -         -         -           17 Total OAS Expense:         -         -         -           18 Administrative & General         -         -         -           19 Total OAS Expense:         -         -         -         -           20 Amottoria filteration         (142.16)         -         -         -           21 Total OAS Expense:         -         -         -         -         -           22 Totes Other than Income         (142.16)         -         -         -         - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td>								
3 Interval         .           5 Operating revenues         .           7         Total Operating Revenues         .           9 Seen Algoen         .         8.112.496         .           9 Total Operating Revenues         .         8.112.496         .           9 Seen Production         .         .         .           9 Unclear Production         .         .         .           10 Nickear Production         .         .         .         .           11 Third Production         .         .         .         .         .           12 Other Power Supply         .         .         .         .         .         .           13 Transmission         .								Operating Revenues:
4 Special Sales         .           5 Oder operating Revenues         8.112.496         .         8.112.496         .         .           7         Total Operating Revenues         .         .         .         .         .           8         Operating Expenses:         .				8,112,496			8,112,496	
5 Oder operating revenues         -         8,112,496         -         8,112,496         -         8           7         Total Operating Expenses         -         8,112,496         -         8         -         -         8         -         -         8         -         -         8         -         -         8         -         -         8         -         -         8         -							-	
Total Operating Revenues         8,112,496         .         .         8,112,496         .         .           8         Operating Expenses:         .							-	
7				8 112 496		-	8 112 496	
8         Operating Expense:         9           9 Skann Production         -           10 Nacher Production         -           11 Hydro Production         -           12 Oher Prover Supply         -           13 Transmison         -           14 Distribution         -           15 Customer Accounting         -           16 Customer Accounting         -           15 Customer Accounting         -           16 Customer Accounting         -           17 Salks         -           18 Administrative & General         -           21 Derocital machine         4/17.870           22 Tacse Other than Income         -           21 Tacse Other than Income         1.524.867           22 Tacse Other than Income         1.265.53           15 Centre Indomer Tack         1.2.839.374           16 Centre Adue & Expense:         2.839.374           17 Misc. Reverme & Expense:         2.839.374           18 Evertie Plant in Service         7.975.42           19 Misc. Reverm				0,112,490		-	0,112,490	
10       Nacker Production       -         11       Hydro Production       -         12       Other Power Supply       -         13       Transmission       -         14       Distribution       -         15       Catomer Accounting       -         16       Catomer Accounting       -         15       Catomer Accounting       -         16       Catomer Accounting       -         17       Sales       -         18       Administrative & General       -         19       Total OAM Expense       -       -       -         20       Increation       417.870       -       <								
11 Hydro Production       -         13 Transmission       -         13 Concer Neers Supply       -         15 Customer Accounting       -         16 Customer Accounting       -         17 Statistrative & General       -         18 Administrative & General       -         19 Total O&M Expense       -       -         20 Expericition       417,870         21 Deprecitation       417,870         22 Taxes Other than Income       (18,306)         23 Trace Onter Taxes, Federal       1,524,867         24 Total Operating Expenses:       2,639,374         25 Defrectine Income Taxes, Federal       1,524,867         26 Total Operating Expenses:       2,036,609         27 Misc Revenue & Expense       -         27 Misc Revenue & Expense       -         28 Everter Plant In Service       7,405,401         31 Preprimets       -         32 Rear Depreting Income:       -         33 Rear Depreting Income:       -         34 Total Operating Expense:       -         35 Rear Defret Plant Hold For Urue Use       -         36 Rear Base:       -         37 Nackear Fuel       -         39 Prepryments       -							-	Steam Production
12 Oher Power Supply       -         13 Transmission       -         14 Distribution       -         15 Customer Accounting       -         15 Customer Accounting       -         17 Sales       -         18 Administrative & General       -         19 Total O&M Expense       -         21 Depreciation       417,870         22 Amortization       (14,210)         23 Taxes Other than Income       (18,906)         24 mortization       1,524,867         25 Defrect Income       1,524,867         26 Total Operating Income       1,524,867         27 Misc. Revenue & Expense       -         28 Total Operating Income       6,076,328         39 Total Operating Income       6,076,328         30 Net Operating Income       6,076,328         31 Suck       -         32 Such Forture Use       -         33 Such Forture Use       -         34 Marcia Kay Supplies       -         35 Defrect Incone Incol       -         36 Experie Plant Hid for Future Use       -         36 Such Forture Use       -         37 Nucker Forture Use       -         38 Such Forture Use       - <t< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>-</td><td></td></t<>							-	
13 Tarsmission       .         14 Distribution       .         15 Customer Accounting       .         16 Customer Service & Info       .         18 Administrative & General       .         18 Administrative & General       .         20 Depreciation       417,870         21 mere Other than Income       (14,216)         22 mortization       (14,216)         23 more Traces: Federal       1,524,867       .         24 issue       .       .         25 Defered Income Trass       126,553       .         26 invertument Tax Credit Adj.       .       .         27 Mice, Revenue & Expense:       .       2,839,374       .         26 Invertument Tax Credit Adj.       .       .       .       .         27 Mice, Revenue & Expense:       .       .       .       .       .         26 Invertume Tax Credit Adj.       .       .       .       .       .       .       .         27 Mice, Revenue & Expense:       .							-	
14)       Distribution       -         15:       Customer Accounting       -         16:       Sutos       -         16:       Sutos       -         17:       Sutos       -         18:       Administrative & General       -       -         19:       Total O&M Expense       -       -       -         20:       Amortization       (14,210)       -       -       -         21:       Depreciation       (14,210)       -							-	
15 Customer Accounting       .         16 Customer Accounting       .         17 Sales       .         18 Administrative & General       .         19 Total 0 & K Expense       .       .       .         20 Depreciation       417,870       .       .       .         21 marce 0 filter f							-	
16 Customer Service & Info       -         17 Sules       -         18 Administrative & General       -         19 Total 0&M Expense       -         21 Depreciation       417,870         22 Amortization       (14,216)         21 Depreciation       (14,216)         21 Icomer Taxes: Federal       1.524,867         21 State       -       2.839,374         25 Deferred Income Taxes:       126,553         26 Investment Tax Credit Adj.       -         27 Misc. Revenue & Expense       -         27 Misc. Revenue & Expense       -         28 Static       -         29 Static       -         30 Static       -         31 Static       -         32 Rate Base:       -         33 Electric Plant in Service       -         34 Plant Held for Future Use       -         35 Electric Plant in Service       -         36 Static Plant in Service       -         37 Nuckar Fuel       -         38 Feederal Defered Debits       -         39 Feed Static       -         39 Feed Static       -         31 Misc. Atel Base       -         31 Misc. Rate Base       -							-	
18       Administrative & General       -<							-	
19       Total O&M Expense       -							-	7 Sales
20         Depreciation         417,870           21         Amortization         (14,216)           22         Amortization         (14,216)           21         Tasks Other than Income         (18,906)           21         State         2.839,374           25         Deferred Income Taxes         126,553           26         Income Taxes         126,553           27         Misc. Revenue & Expense         2.839,374           26         Total Operating Expenses:         2.036,169           27         Net Operating Income:         6,076,328         5,273,122           37         Net Operating Income:         7,495,491           41         Rate Bas:         3           38         Electric Plant in Service         7,495,491           41         Held for Future Use         3           39         Fuel Stock         4           40         Materiad & Supplies         4           41         Voking Capital         4           42         Weatherization Loans         4           43         Misc. Ater Base         4           44         Total Electric Plant:         7,495,491           45         Deductions:							-	
21 Deprediation       417,870         22 Amorization       (14,216)         22 Taxes Other than Income       (18,906)         23 Income Taxes: Federal       1,524,867       -       2,839,374       -         25 Defered Income Taxes       126,553       -       -       -         25 Defered Income Taxes       126,553       -       -       -         26 Investment Tax Credit Adj.       -       -       -       -       -         27 Mise. Revenue & Expense       -       2,839,374       -       -         27 Mise. Revenue & Expense       -       2,839,374       -       -         28 Investment Tax Credit Adj.       -       -       2,839,374       -       -         29       -       2,839,374       -       -       -       -         30 Investment Tax Credit Adj.       -       -       5,273,122       -       -       -         31 Electric Plant in Service       7,495,491       -       -       5,273,122       -       -         32 Heart Held for Future Use       -       -       -       -       -       -       -       -       -       -       -       -       -       -       -		-	-	-	-	-	-	•
22       Anorization       (14,216)         22       Taxes Other than Income       (18,906)         21       Income Taxes: Federal       1,524,867       -       2,839,374       -         24       State       -       -       2,839,374       -       -         25       Deferred Income Taxes: Federal       126,553       -       -       -       -         26       Misc. Revenue & Expense:       2,036,169       -       2,839,374       -       -         27       Misc. Revenue & Expense:       2,036,169       -       2,839,374       -       -         28       Total Operating Expense:       2,036,169       -       2,839,374       -       -         29       Rate Base:       -       5,273,122       -       -       -         31       Bit In Service       7,495,491       - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>417.970</td> <td></td>							417.970	
22       Taxes Other than Income       (18.906)         23       Income Taxes: Federal       1.524.867       -       2.839,374       -       -         23       Deferred Income Taxes       126,553       -								
23       Income Taxes: Federal       1.524,867       -       2,839,374       -       -         24       State       -       -       2,839,374       -       -         25       Deferred Income Taxes       126,553       -								
24       : State       -<		-	-	2,839,374	-	-		
25       Deferred Income Taxes       126,553         26       Investment Tax Credit Adj.       -         7       Misc. Revene& Expenses:       2,036,169       -       -       2,839,374       -       -         7       Note Operating Expenses:       2,036,169       -       -       2,839,374       -       -         7       Note Operating Income:       6,076,328       -       -       5,273,122       -       -         3       Edetric Plant in Service       7,495,491       -       -       5,273,122       -       -         34       Plant Held for Future Use       -       -       5,273,122       -       -       -         35       Misc. Deferred Debits       -       -       5,273,122       - <td< td=""><td></td><td></td><td>-</td><td>-</td><td>-</td><td>-</td><td>-</td><td></td></td<>			-	-	-	-	-	
7       Misc. Revenue & Expense       -       2.839.374       -       -         8       70al Operating Expenses:       2.036.169       -       2.839.374       -       -         9       Net Operating Income:       6.076.328       -       5.273.122       -       -         1       Rate Base:       -       5.273.122       -       -       -         31       Electric Plant in Service       7.495.491       - <td< td=""><td></td><td></td><td></td><td></td><td></td><td></td><td>126,553</td><td></td></td<>							126,553	
Total Operating Expenses:         2,036,169         -         2,839,374         -         -           9         -         0         Net Operating Income:         6,076,328         -         5,273,122         -         -           31         -         7,495,491         -         5,273,122         -         -           32         Rate Base:         -         5,273,122         -         -         -           34         Plant Held for Future Use         -         -         5,273,122         -         -           35         Misc. Deferred Debits         -         -         5,273,122         -         -           35         Misc. Deferred Debits         - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td>5 Investment Tax Credit Adj.</td>							-	5 Investment Tax Credit Adj.
29         Net Operating Income:         6,076,328         -         5,273,122         -							-	
Net Operating Income:         6,076,328         -         5,273,122         -         -           I         Image: State Base:         Image: State Base: <td< td=""><td></td><td></td><td>-</td><td>2,839,374</td><td>-</td><td>-</td><td>2,036,169</td><td></td></td<>			-	2,839,374	-	-	2,036,169	
31       Rate Base:         32       Rate Base:         33       Electric Plant in Service         34       Plant Held for Future Use         35       Misc. Deferred Debits         36       Electric Plant Acq Adj         37       Nuclear Fuel         38       Prepayments         39       Fuel Stock         40       Material & Supplies         41       Working Capital         42       Weatherization Loans         43       Misc. Rate Base         44       Total Electric Plant:         7,495,491       -         45       -         46       Deductions:         47       Accum. Prov. for Amorization         48       Accum. Prov. for Amorization         49       Accum. Prov. for Amorization         50       Unamorized ITC         40       -         41       -         42       Customer Advances for Const.         43       -         44       -         45       -         46       Deductions:         47       Accum. Prov. for Amorization         50       Unamorized ITC				5 372 133			6 076 229	
32       Rate Base:         33       Electric Plant in Service       7,495,491         34       Plant Held for Future Use       -         35       Misc. Deferred Debits       -         36       Electric Plant Acq Adj       -         37       Nuclear Fuel       -         38       Prepayments       -         39       Prepayments       -         30       Misc. Rate Base       -         40       Material & Supplies       -         41       Working Capital       -         42       Weatherization Loans       -         43       Misc. Rate Base       -         44       Total Electric Plant:       7,495,491       -       -       -         45       Deductions:       -       -       -       -       -         46       Deductions:       -       -       -       -       -       -         47       Accum. Prov. for Depreciation       338,470       -<				5,275,122	-	-	0,070,528	
33       Electric Plant in Service       7,495,491         34       Plant Held for Future Use       -         35       Misc. Deferred Debits       -         36       Electric Plant Acq Adj       -         37       Nuclear Fuel       -         38       Prepayments       -         39       Fuel Stock       -         40       Material & Supplies       -         41       Working Capital       -         42       Watherization Loans       -         43       Misc. Rate Base       -         44       Total Electric Plant;       7,495,491       -       -       -       -         45       -       -       -       -       -       -       -       -         46       Deductions:       -								
35       Misc. Deferred Debits       -         36       Electric Plant Acq Adj       -         37       Nuclear Fuel       -         38       Prepayments       -         39       Fuel Stock       -         39       Fuel Stock       -         40       Material & Supplies       -         41       Working Capital       -         42       Weatherization Loans       -         43       Misc. Rate Base       -         44							7,495,491	
36       Electric Plant Acq Adj       -         37       Nuclear Fuel       -         38       Prepayments       -         39       Fuel Stock       -         39       Fuel Stock       -         40       Material & Supplies       -         41       Working Capital       -         42       Weatherization Loans       -         43       Misc. Rate Base       -         44       Total Electric Plant:       7,495,491         45       -       -         46       Deductions:         47       Accum. Prov. for Depreciation       338,470         48       Accum. Prov. for Amortization       58,926         49       Accum. Prov. for Amortization       58,926         49       Accum. Prov. for Const.       -         50       Ustomer Sdr Const.       -         51       Customer Sdr Const.       -         52       Customer Sdr Const.       -         53       Miscellaneous Deductions       -         54       -       -       -         55       Total Deductions:       (640,113)       -       -       -							-	Plant Held for Future Use
37       Nuclear Fuel       -         38       Propyments       -         39       Fuel Stock       -         39       Fuel Stock       -         40       Material & Supplies       -         41       Working Capital       -         42       Weatherization Loans       -         43       Misc. Rate Base       -         44       Total Electric Plant:       7,495,491       -       -       -         45       Deductions:       -       -       -       -       -         46       Deductions:       -       <							-	
38       Prepayments       -         39       Fuel Stock       -         40       Material & Supplies       -         41       Working Capital       -         42       Weatherization Loans       -         43       Misc. Rate Base       -         44       Total Electric Plant:       7,495,491       -       -       -         45       Deductions:       -       -       -       -       -         46       Deductions:       - <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td>							-	
39       Fuel Stock       -         40       Matrial & Supplies       -         41       Working Capital       -         42       Weatherization Loans       -         43       Misc. Rate Base       -         44							-	
40       Material & Supplies       -         41       Working Capital       -         42       Weatherization Loans       -         42       Weatherization Loans       -         43       Misc. Rate Base       -         44       Total Electric Plant:       7,495,491       -       -         45       Deductions:       -       -       -         46       Deductions:       -       -       -         47       Accum. Prov. for Depreciation       338,470       -       -       -         48       Accum. Prov. for Amortization       \$8,926       - </td <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>-</td> <td></td>							-	
41       Working Capital       -         42       Wetherization Loans       -         43       Misc. Rate Base       -         44       Total Electric Plant:       7,495,491       -       -       -       -         45       Deductions:       -       <							-	
42       Weatherization Loans       -         43       Misc. Rate Base       -         44       Total Electric Plant:       7,495,491         45       Deductions:         46       Deductions:         47       Accum. Prov. for Depreciation         48       Accum. Prov. for Amortization         49       Accum. Deferred Income Tax         40       Mamortized ITC         50       Unamortized ITC         51       Customer Advances for Const.         52       Customer Service Deposits         53       Miscellaneous Deductions         54       -         55       Total Deductions:         (640,113)       -							-	
3 Misc. Rate Base       -         44       Total Electric Plant:       7,495,491         45       -       -         46       Deductions:         47 Accum. Prov. for Depreciation       338,470         48 Accum. Prov. for Amortization       58,926         49 Accum. Deferred Income Tax       (1,037,509)         50 Unamortized ITC       -         51 Customer Advances for Const.       -         52 Customer Service Deposits       -         53 Miscellaneous Deductions       -         54       -         55       Total Deductions:         (640,113)       -       -							-	
45         46       Deductions:         47 Accum. Prov. for Depreciation       338,470         48 Accum. Prov. for Amortization       58,926         49 Accum. Deferred Income Tax       (1,037,509)         50 Unamortized ITC       -         51 Customer Advances for Const.       -         52 Customer Service Deposits       -         53 Miscellaneous Deductions       -         54       -         55       Total Deductions:         (640,113)       -       -         54       -							-	
46     Deductions:       47     Accum. Prov. for Depreciation     338,470       48     Accum. Prov. for Amortization     58,926       49     Accum. Deferred Income Tax     (1,037,509)       50     Unamortized ITC     -       51     Customer Advances for Const.     -       52     Customer Service Deposits     -       53     Miscellaneous Deductions     -       54     -     -		-	-	-	-	-	7,495,491	Total Electric Plant:
47 Accum. Prov. for Depreciation       338,470         48 Accum. Prov. for Amortization       58,926         49 Accum. Deferred Income Tax       (1,037,509)         50 Unamortized ITC       -         51 Customer Advances for Const.       -         52 Customer Service Deposits       -         53 Miscellaneous Deductions       -         54       -         55       Total Deductions:         (640,113)       -       -								
48 Accum. Prov. for Amortization         58,926           49 Accum. Deferred Income Tax         (1,037,509)           50 Unamortized ITC         -           51 Customer Advances for Const.         -           52 Customer Service Deposits         -           53 Miscellaneous Deductions         -           54         -           55         Total Deductions:           (640,113)         -         -								
49 Accum. Deferred Income Tax     (1,037,509)       50 Unamortized ITC     -       51 Customer Advances for Const.     -       52 Customer Service Deposits     -       53 Miscellaneous Deductions     -       54     -       55     Total Deductions:       (640,113)     -								
50 Unamortized ITC       -         51 Customer Advances for Const.       -         52 Customer Service Deposits       -         53 Miscellaneous Deductions       -         54       -         55       Total Deductions:         (640,113)       -         -       -								
51 Customer Advances for Const.     -       52 Customer Service Deposits     -       53 Miscellaneous Deductions     -       54     -       55     Total Deductions:       (640,113)     -							(1,057,309)	
52 Customer Service Deposits     -       53 Miscellaneous Deductions     -       54     -       55     Total Deductions:       (640,113)     -							-	
53 Miscellaneous Deductions 54							-	
55 Total Deductions: (640,113)							-	3 Miscellaneous Deductions
20			-	-	-	-	(640,113)	
							C 022 000	
57 Total Rate Base: 6,855,378		-	-	(8 503 116)	-	-		
59 Estimated Frice Change (2,002,423) (0,503,110) 59		-	-	(0,000,110)	-	-	(9,003,493)	
o TAX CALCULATION								
61 Per Company								
62 7,727,748								2
63 Operating Revenue 7,727,748 8,112,496		-	-	8,112,496	-	-	7,727,748	
54 Other Deductions -							-	
65 Interest (AFUDC)								
66 Interest 219,199 67 Schedule "M" additions 445,416								
67 Schedule "M" additions         445,416           68 Schedule "M" deductions         778,881								
59 5110,001 5110,001 5110,001 5110 5110 51								Schedule "M" deductions
70 Income Before Tax 7,175,084 8,112,496							770,001	
71 State Income Tax				8,112,496	-	-		)
72 Taxable Income 7,175,084 8,112,496			-	8,112,496	-	-		) Income Before Tax
				8,112,496	- - -	-	7,175,084	) ) Income Before Tax State Income Tax 2 Taxable Income
/4 Federal Tax Credit (986.413)						-	7,175,084 7,175,084 2,511,280	) Income Before Tax State Income Tax Taxable Income Federal Income Tax Before Credits
7 Federal Income Tax 1,524,867 2,839,374		- - - - - -	- - - -	8,112,496 2,839,374	- - - - -	-	7,175,084 7,175,084 2,511,280 (986,413)	) Income Before Tax State Income Tax 2 Taxable Income 5 Federal Income Tax Before Credits 4 Federal Tax Credit

4.3

4.4

4.1

		4.1	4.2	4.3	4.4
		Miscellan -eous Expense & Revenue	General Wage Increase (Annualizing)	Legal Expenses	Irrigation Load Control Program
1 Operating Revenues:		Expense & Revenue	(runuanzing)	Legui Expenses	control i rogitani
2 General Business Revenues 3 Interdepartmental	8,112,496				
4 Special Sales	-				
5 Other operating revenues	-				-
6 Total Operating Revenues	8,112,496	-	-	-	·
8 Operating Expenses:					
9 Steam Production	-				
0 Nuclear Production	-				
1 Hydro Production	-				
2 Other Power Supply	-				
3 Transmission	-				
4 Distribution	-				
5 Customer Accounting	-				
6 Customer Service & Info	-				
7 Sales	-				
8 Administrative & General	-				
9 Total O&M Expense	-	-	-	-	
0	417,870				
21 Depreciation 22 Amortization	(14,216)				
2 Taxes Other than Income	(14,216) (18,906)				
3 Income Taxes: Federal	1,524,867	-	-	-	-
4 : State	-,02.,007	-	-	-	
5 Deferred Income Taxes	126,553	-		-	
6 Investment Tax Credit Adj.					
7 Misc. Revenue & Expense	-				
8 Total Operating Expenses:	2,036,169	-	-	-	-
9					
0 Net Operating Income:	6,076,328	-	-	-	
1					
2 Rate Base:					
3 Electric Plant in Service	7,495,491				
4 Plant Held for Future Use	-				
5 Misc. Deferred Debits	-				
6 Electric Plant Acq Adj 7 Nuclear Fuel	-				
8 Prepayments	-				
9 Fuel Stock	-				
0 Material & Supplies	_				
1 Working Capital	-				
2 Weatherization Loans	-				
3 Misc. Rate Base	-				
4 Total Electric Plant:	7,495,491	-	-	-	-
5					
6 Deductions:					
7 Accum. Prov. for Depreciation	338,470				
8 Accum. Prov. for Amortization	58,926				
9 Accum. Deferred Income Tax	(1,037,509)	1			
0 Unamortized ITC	-				
1 Customer Advances for Const.	-				
2 Customer Service Deposits 3 Miscellaneous Deductions	-				
4	-				
5 Total Deductions:	(640,113)	-	-	-	
6	(0.0,2.0)				
7 Total Rate Base:	6,855,378	-	-	-	-
8 Estimated Price Change	(9,003,493)	-	-	-	-
9					
0 TAX CALCULATION					
1 Per Company					
2	7,727,748				
3 Operating Revenue	7,727,748	-	-	-	-
4 Other Deductions	-				
5 Interest (AFUDC)					
6 Interest	219,199				
7 Schedule "M" additions 8 Schedule "M" deductions	445,416				
9 Schedule "M" deductions	778,881				
0 Income Before Tax	7,175,084		_		
1 State Income Tax	7,175,004	-	-	-	
2 Taxable Income	7,175,084	-			
3 Federal Income Tax Before Credits	2,511,280	-		-	
		-	-	-	-
4 Federal Tax Credit 5 Federal Income Tax	(986,413)				
·					

nmary of Pro Forma Adjustments		4.5	4.6	4.7	4.8	4.9	4.10
		p		Ţ			Revenue Sensitive/
Operating Revenues:		Remove Non- Recurring Entries	DSM Expense Removal	Insurance Expense	Advertising	Memberships & Subscriptions	Uncollectib Expense
General Business Revenues	8,112,496						
Interdepartmental	-						
4 Special Sales	-						
5 Other operating revenues 5 Total Operating Revenues	8.112.496						
	0,112,490						
B Operating Expenses:							
9 Steam Production	-						
Nuclear Production	-						
Hydro Production Other Power Supply							
3 Transmission	-						
Distribution	-						
5 Customer Accounting	-						
5 Customer Service & Info	-						
7 Sales 3 Administrative & General	-						
Total O&M Expense	-	_	-	-	-	-	
)							
Depreciation	417,870						
2 Amortization	(14,216)						
2 Taxes Other than Income 3 Income Taxes: Federal	(18,906) 1,524,867						
: State	1,524,007	-	-	-	-	-	
Deferred Income Taxes	126,553						
i Investment Tax Credit Adj.	-						
Misc. Revenue & Expense	-						
3 Total Operating Expenses:	2,036,169	-	-	-	-	-	
Net Operating Income:	6,076,328	-	-	-	-	-	
Act operating income.							
Rate Base:							
3 Electric Plant in Service	7,495,491						
Plant Held for Future Use	-						
5 Misc. Deferred Debits 5 Electric Plant Acq Adj	-						
7 Nuclear Fuel	-						
3 Prepayments	-						
9 Fuel Stock	-						
) Material & Supplies	-						
Working Capital Weatherization Loans	-						
3 Misc. Rate Base	-						
Total Electric Plant:	7,495,491	-	-	-	-	-	
Deductions:	220.470						
Accum. Prov. for Depreciation Accum. Prov. for Amortization	338,470 58,926						
Accum. Deferred Income Tax	(1,037,509)						
Unamortized ITC	-						
Customer Advances for Const.	-						
2 Customer Service Deposits	-						
Miscellaneous Deductions	-						
Total Deductions:	(640,113)	-	-	-	-	_	
5							
7 Total Rate Base:	6,855,378	-	-	-	-	-	
Estimated Price Change	(9,003,493)	-	-	-	-	-	
TAX CALCULATION							
Per Company							
	7,727,748						
Operating Revenue	7,727,748	-	-	-	-	-	
Other Deductions Interest (AFUDC)	-						
5 Interest	219,199						
Schedule "M" additions	445,416						
Schedule "M" deductions	778,881						
) ) Income Before Terr	- 1						
Income Before Tax     State Income Tax	7,175,084	-	-	-	-	-	
2 Taxable Income	7,175,084	-	-	-	-	-	
3 Federal Income Tax Before Credits	2,511,280	_	-	-	-	_	
Federal Tax Credit	(986,413)			-			-
5 Federal Income Tax	1,524,867						

Summary of Pro Forma Adjustments 5.1 5.2

1	Occurring December 1		Net Power Costs - Removal	Colstrip #3 Removal
1	Operating Revenues: General Business Revenues	8,112,496		
	Interdepartmental			
	Special Sales	-		
5	Other operating revenues	-		
6		8,112,496	-	-
7 8				
	Operating Expenses: Steam Production	-		
	Nuclear Production	-		
	Hydro Production	-		
	Other Power Supply	=		
	Transmission	-		
	Distribution Customer Accounting	-		
	Customer Service & Info			
	Sales	-		
18	Administrative & General	-		
19	···· • • •	-	-	-
20		417.970		
	Depreciation Amortization	417,870 (14,216)		
	Taxes Other than Income	(18,906)		
	Income Taxes: Federal	1,524,867	-	-
24	: State	-	-	-
	Deferred Income Taxes	126,553		
	Investment Tax Credit Adj.	-		
27	Misc. Revenue & Expense Total Operating Expenses:	2,036,169		<u> </u>
28		2,030,109	-	
30		6,076,328	-	-
31				
32				
	Electric Plant in Service	7,495,491		
	Plant Held for Future Use Misc. Deferred Debits	-		
	Electric Plant Acq Adj	-		
	Nuclear Fuel	-		
	Prepayments	-		
	Fuel Stock	-		
	Material & Supplies	-		
	Working Capital	-		
	Weatherization Loans Misc. Rate Base	-		
44		7,495,491	-	-
45				
46				
	Accum. Prov. for Depreciation	338,470		
	Accum. Prov. for Amortization Accum. Deferred Income Tax	58,926 (1,037,509)		
	Unamortized ITC	(1,037,309)		
	Customer Advances for Const.	-		
52	Customer Service Deposits	-		
	Miscellaneous Deductions	-		
54		(640,112)		
55 56	-	(640,113)	-	
57		6,855,378	-	-
58		(9,003,493)	-	-
59				
	TAX CALCULATION			
	Per Company	2 202 2 10		
62 63	Operating Revenue	7,727,748		
	Other Deductions	1,121,146	-	-
	Interest (AFUDC)	-		
66	Interest	219,199		
	Schedule "M" additions	445,416		
	Schedule "M" deductions	778,881		
69 70	Income Before Tax	7 175 094		
	Income Before Tax State Income Tax	7,175,084	-	-
	Taxable Income	7,175,084	-	-
73	Federal Income Tax Before Credits	2,511,280	-	-
	Federal Tax Credit	(986,413)		
75	Federal Income Tax	1,524,867	-	-

nmary of Pro Forma Adjustments	inen mer euse				
		6.1	6.2	6.3	6.4
		End-of-Period Plant	Annualization of Base Period Depr./Amort.	Hydro	Accelerated Depreciation on Jim Bridge
		Reserves	Expense	Decommissioing	& Colstrip
1 Operating Revenues:	0 112 406				
2 General Business Revenues 3 Interdepartmental	8,112,496				
4 Special Sales	-				
5 Other operating revenues	-				
6 Total Operating Revenues	8,112,496	-	-	-	
7 8 Operating Expenses:					
8 Operating Expenses: 9 Steam Production					
) Nuclear Production	-				
Hydro Production	-				
2 Other Power Supply	-				
3 Transmission 4 Distribution	-				
5 Customer Accounting	-				
5 Customer Service & Info	-				
7 Sales	-				
Administrative & General	-				
Total O&M Expense	-	-	-	-	
) I Depreciation	417,870				-
2 Amortization	(14,216)				-
2 Taxes Other than Income	(18,906)				
Income Taxes: Federal	1,524,867	-	-	-	-
: State	-	-	-	-	-
5 Deferred Income Taxes 5 Investment Tax Credit Adj.	126,553				-
7 Misc. Revenue & Expense	-				
Total Operating Expenses:	2,036,169	-	-	-	-
Net Operating Income:	6,076,328	-	-	-	-
Rate Base:					
3 Electric Plant in Service	7,495,491				
Plant Held for Future Use	-				
5 Misc. Deferred Debits	-				
5 Electric Plant Acq Adj	-				
7 Nuclear Fuel 3 Prepayments	-				
9 Fuel Stock	-				
) Material & Supplies	-				
Working Capital	-				
2 Weatherization Loans	-				
Misc. Rate Base Total Electric Plant:	7,495,491	-	-	-	
	1,170,171				
Deductions:					
Accum. Prov. for Depreciation	338,470				-
Accum. Prov. for Amortization	58,926				
Unamortized ITC	(1,037,509)				-
Customer Advances for Const.	-				
2 Customer Service Deposits	-				
Miscellaneous Deductions	-				
Total Deductions:	(640,113)				
Total Deductions:	(040,113)	-	-		
Total Rate Base:	6,855,378	-	-	-	
Estimated Price Change	(9,003,493)	-	-	-	
TAX CALCULATION					
Per Company					
Ter company	7,727,748				
Operating Revenue	7,727,748	-	-	-	-
Other Deductions	-				
Interest (AFUDC)	210.100				
Interest Schedule "M" additions	219,199 445,416				
Schedule "M" deductions	778,881				-
	770,001				
Income Before Tax	7,175,084	-	-	-	-
State Income Tax	-	-	-	-	
P Taxable Income Federal Income Tax Before Credits	7,175,084 2,511,280		-	-	-
Federal Tax Credit	(986,413)	-	-		-
5 Federal Income Tax	1,524,867	-	-	-	-

,

Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Summary of Pro Forma Adjustments

7.1 7.2 7.3 7.4

1	Operating Revenues:		Interest True Up	Property Tax Expense	Production Tax Credit	PowerTax ADIT Balance
2 Gen	neral Business Revenues	8,112,496				
	rdepartmental cial Sales	-				
5 Oth	er operating revenues	-				
6	Total Operating Revenues	8,112,496	-	-	-	
8	Operating Expenses:					
	am Production clear Production	-				
11 Hyd	dro Production	-				
	er Power Supply nsmission	-				
	tribution	-				
	tomer Accounting	-				
16 Cus 17 Sale	tomer Service & Info	-				
	ninistrative & General	-				
19 20	Total O&M Expense	-	-	-	-	-
21 Dep	preciation	417,870				
	ortization	(14,216)				
	es Other than Income ome Taxes: Federal	(18,906) 1,524,867	(76,720)	-	(986,413)	-
24	: State	-	-	-	-	-
	erred Income Taxes estment Tax Credit Adj.	126,553				
	c. Revenue & Expense	-				
28 29	Total Operating Expenses:	2,036,169	(76,720)	-	(986,413)	-
30	Net Operating Income:	6,076,328	76,720	-	986,413	-
31						
32 33 Elec	Rate Base:	7,495,491				
	nt Held for Future Use					
	c. Deferred Debits	-				
	ctric Plant Acq Adj clear Fuel	-				
	payments	-				
39 Fue		-				
	terial & Supplies rking Capital	-				
42 Wea	atherization Loans	-				
43 <u>Mis</u> 44	c. Rate Base Total Electric Plant:	7,495,491				
45	Total Electric Flain.	7,475,471	-	-	-	-
46	Deductions:					
	cum. Prov. for Depreciation	338,470 58,926				
49 Acc	cum. Deferred Income Tax	(1,037,509)				
	amortized ITC	-				
	atomer Advances for Const. atomer Service Deposits	-				
53 Mis	cellaneous Deductions	-				
54 55	Total Deductions:	(640,113)		-	-	
56		· · · · ·				
57 58	Total Rate Base: Estimated Price Change	6,855,378 (9,003,493)	(123 714)	-	- (1,590,629)	-
59	Estimated Price Change	(9,003,493)	(123,/14)		(1,370,029)	
	X CALCULATION					
61 Per 62	Company	7,727,748				
63 Ope	erating Revenue	7,727,748	-	-	-	-
	er Deductions	-				
65 Inte 66 Inte	rest (AFUDC) rest	219,199	219,199			
67 Sch	edule "M" additions	445,416				
68 Sch 69	edule "M" deductions	778,881				
	ome Before Tax	7,175,084	(219,199)	-	-	-
71 Stat	e Income Tax	-	-	-	-	
	able Income eral Income Tax Before Credits	7,175,084 2,511,280	(219,199) (76,720)	-	-	-
	eral Tax Credit	(986,413)	(10,120)		(986,413)	
	eral Income Tax	1,524,867	(76,720)		(986,413)	

Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase

Summary of Pro Forma Adjustments				
	7.5	7.6	7.7	7.8

		WA Low Income Tax Credit	Flow-Through Adjustment	Remove Deferred State Tax Expense & Balance	WA Public Utility Tax Adjustment	AFUDC Equity
1 Operating Revenues:						
2 General Business Revenues	8,112,496					
3 Interdepartmental	-					
4 Special Sales	-					
5 Other operating revenues	8,112,496					
6 Total Operating Revenues	8,112,496	-	-	-	-	<u> </u>
<ol> <li>7</li> <li>8 Operating Expenses:</li> </ol>						
8 Operating Expenses: 9 Steam Production						
10 Nuclear Production	-					
11 Hydro Production	-					
5	-					
12 Other Power Supply	-					
13 Transmission	-					
14 Distribution	-					
15 Customer Accounting	-					
16 Customer Service & Info	-					
17 Sales	-					
18 Administrative & General	-					
19 Total O&M Expense	•	-	-	-	-	-
20	11 <b>-</b> 0-0					
21 Depreciation	417,870					
22 Amortization	(14,216)					
22 Taxes Other than Income	(18,906)	(18,906)				
23 Income Taxes: Federal	1,524,867	6,617	-	-	-	-
24 : State	-	-	-	-	-	-
25 Deferred Income Taxes	126,553					
26 Investment Tax Credit Adj.	-					
27 Misc. Revenue & Expense	-					
28 Total Operating Expenses:	2,036,169	(12,289)	-	-	-	-
29						
30 Net Operating Income:	6,076,328	12,289	-	-	-	
31						
32 Rate Base:						
33 Electric Plant in Service	7,495,491					
34 Plant Held for Future Use						
35 Misc. Deferred Debits	_					
36 Electric Plant Acq Adj	-					
37 Nuclear Fuel	-					
	-					
38 Prepayments	-					
39 Fuel Stock	-					
40 Material & Supplies	-					
41 Working Capital	-					
42 Weatherization Loans	-					
43 Misc. Rate Base	-					
44 Total Electric Plant:	7,495,491	-	-	-	-	
45						
46 Deductions:						
47 Accum. Prov. for Depreciation	338,470					
48 Accum. Prov. for Amortization	58,926					
49 Accum. Deferred Income Tax	(1,037,509)					
50 Unamortized ITC	-					
51 Customer Advances for Const.	-					
52 Customer Service Deposits	-					
53 Miscellaneous Deductions	-					
54						
55 Total Deductions:	(640,113)	-	-	-	-	-
56						
57 Total Rate Base:	6,855,378	-	-	-	-	-
58 Estimated Price Change	(9,003,493)	(19,816)	-	-		-
59						
60 TAX CALCULATION						
61 Per Company						
62	7,727,748					
63 Operating Revenue	7,727,748	18,906	-	-	-	-
64 Other Deductions	-					
65 Interest (AFUDC)	-					
66 Interest	219,199					
67 Schedule "M" additions	445,416					
68 Schedule "M" deductions	778,881					
69	,001					
70 Income Before Tax	7,175,084	18,906	-	-	-	-
71 State Income Tax			-	-	-	-
72 Taxable Income	7,175,084	18,906	-	-	-	-
73 Federal Income Tax Before Credits	2,511,280	6,617	-		-	
74 Federal Tax Credit	(986,413)	0,017			-	
75 Federal Income Tax	1,524,867	6,617				
	1,324,807	0,017	-	=	-	-

nmary of Pro Forma Adjustments		8.1	8.2	8.3	8.4	8.5
		Jim Bridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Pro Forma Major Plant Additions	Miscellaneou Rate Base
Operating Revenues:						
General Business Revenues	8,112,496					
Interdepartmental Special Sales	-					
Other operating revenues	-					
Total Operating Revenues	8,112,496	-	-	-	-	
Operating Expenses: Steam Production	-					
Nuclear Production	-					
Hydro Production	-					
Other Power Supply	-					
Transmission Distribution	-					
Customer Accounting	-					
Customer Service & Info	-					
Sales	-					
Administrative & General	-					
Total O&M Expense	-	-	-	-	-	
Depreciation	417,870				445,416	
Amortization	(14,216)				110,110	
Taxes Other than Income	(18,906)					
Income Taxes: Federal	1,524,867	-	-	-	(272,608)	
: State	-	=	-	-		
Deferred Income Taxes Investment Tax Credit Adj.	126,553				126,553	
Misc. Revenue & Expense	-					
Total Operating Expenses:	2,036,169	-	-	-	299,361	
Net Operating Income:	6,076,328	-	-	-	(299,361)	
Rate Base:						
Electric Plant in Service	7,495,491				9,799,155	
Plant Held for Future Use	-					
Misc. Deferred Debits	-					
Electric Plant Acq Adj	-					
Nuclear Fuel Prepayments	-					
Fuel Stock	-					
Material & Supplies	=					
Working Capital	-					
Weatherization Loans	=					
Misc. Rate Base Total Electric Plant:	7,495,491				9,799,155	
Total Electric Flain.	7,495,491	-		-	9,799,133	
Deductions:						
Accum. Prov. for Depreciation	338,470				(474,335)	
Accum. Prov. for Amortization	58,926					
Accum. Deferred Income Tax Unamortized ITC	(1,037,509)				(1,037,509)	
Customer Advances for Const.	-					
Customer Service Deposits	-					
Miscellaneous Deductions	-					
m 12 1					/1 er	
Total Deductions:	(640,113)	-	-	-	(1,511,844)	
Total Rate Base:	6,855,378				8,287,311	
Estimated Price Change	(9,003,493)	-		-	1,443,576	
		·			, .,	
TAX CALCULATION						
Per Company	7 707 740					
Operating Revenue	7,727,748				(445,416)	
Other Deductions		_		-	(110,410)	
Interest (AFUDC)	-					
Interest	219,199					
Schedule "M" additions	445,416				445,416	
Schedule "M" deductions	778,881				778,881	
Income Before Tax	7,175,084	-	-	-	(778,881)	
State Income Tax	-	-	-	-	-	
Taxable Income	7,175,084	-	-	-	(778,881)	
Federal Income Tax Before Credits	2,511,280	-	-	-	(272,608)	
Federal Tax Credit	(986,413)				(272 600)	
Federal Income Tax	1,524,867	-	-	-	(272,608)	

8.8

8.9

8.6

		Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits	Misc. Asset Sales and Removals
Operating Revenues:	· · · · · ·				
General Business Revenues	8,112,496				
Interdepartmental	-				
Special Sales	-				
Other operating revenues	-				
Total Operating Revenues	8,112,496	-	-	-	-
Operating Expenses:					
Steam Production	-				
Nuclear Production	_				
Hydro Production	_				
Other Power Supply	_				
Transmission	-				
Distribution	_				
Customer Accounting	-				
Customer Service & Info	-				
Sales	-				
Administrative & General	-				
Total O&M Expense	-	-	-	-	-
•					
Depreciation	417,870				
Amortization	(14,216)				
Taxes Other than Income	(18,906)				
Income Taxes: Federal	1,524,867	-	-	-	
: State	-	-	-	-	-
Deferred Income Taxes	126,553				
Investment Tax Credit Adj.	-				
Misc. Revenue & Expense	-				
Total Operating Expenses:	2,036,169	-	-	-	-
Net Operating Income:	6,076,328	-	-	-	
Rate Base:					
Electric Plant in Service	7,495,491				
Plant Held for Future Use					
Misc. Deferred Debits	-				
Electric Plant Acq Adj	-				
Nuclear Fuel	-				
Prepayments	-				
Fuel Stock	-				
Material & Supplies	-				
Working Capital	-				
Weatherization Loans	-				
Misc. Rate Base	-				
Total Electric Plant:	7,495,491	-	-	-	-
Deductions					
Deductions:	220.470				
Accum. Prov. for Depreciation Accum. Prov. for Amortization	338,470 58,926				
Accum. Prov. for Amortization Accum. Deferred Income Tax	(1,037,509)				
Unamortized ITC	(1,037,309)				
Customer Advances for Const.	-				
Customer Service Deposits	-				
Miscellaneous Deductions					
Wiscenaricous Deductions					
Total Deductions:	(640,113)	-	-	-	-
Total Rate Base:	6,855,378	-	-	-	-
Estimated Price Change	(9,003,493)	-	-	-	-
TAX CALCULATION					
Per Company					
	7,727,748				
Operating Revenue	7,727,748	-	-	-	-
Other Deductions	-				
Interest (AFUDC)	-				
Interest	219,199				
Schedule "M" additions	445,416				
Schedule "M" deductions	778,881				
Income Before Tax	7,175,084	-	-	-	-
State Income Tax	-	-	-	-	
Taxable Income	7,175,084	-	-	-	-
Federal Income Tax Before Credits	2,511,280	-	-	-	
Federal Tax Credit	(986,413)				
5 Federal Income Tax	1,524,867				

41,762 14,617

14,617

		CO	ORRECTE	D	
ic Power GRC UE-152253 Plan Year 1 - Staff Proposed Revenue Requiren mary of Pro Forma Adjustments	nent Increase				
nary of FTO FOLMA Aujustinents		8.10	8.11	8.12	8.13
		Investor Supplied	End-of-Period	Chehalis Regulatory	Idaho Ass
Operating Revenues:		Working Capital	Plant Balances	Asset Adjustment	Exchange
General Business Revenues	8,112,496				
Interdepartmental	-				
Special Sales Other operating revenues	-				
Total Operating Revenues	8,112,496	_		-	
Operating Expenses: Steam Production	_				
Nuclear Production	-				
Hydro Production	-				
Other Power Supply	-				
Transmission Distribution	-				
Customer Accounting	-				
Customer Service & Info	-				
Sales Administrative & General	-				
Total O&M Expense	-	-	-	-	
Depreciation Amortization	417,870 (14,216)				(27) (14
Taxes Other than Income	(18,906)				(14
Income Taxes: Federal	1,524,867	-	-	=	14
: State	-	-	-	-	
Deferred Income Taxes Investment Tax Credit Adj.	126,553				
Misc. Revenue & Expense	-				
Total Operating Expenses:	2,036,169	-	-	-	(27
Net Operating Income:	6,076,328	-	-	-	27
Rate Base: Electric Plant in Service	7,495,491				(2,303
Plant Held for Future Use	7,495,491				(2,505
Misc. Deferred Debits	-				
Electric Plant Acq Adj	-				
Nuclear Fuel Prepayments	-				
Fuel Stock	-				
Material & Supplies	-				
Working Capital Weatherization Loans	-				
Misc. Rate Base	-				
Total Electric Plant:	7,495,491	-	-	-	(2,303
Deductions:					
Accum. Prov. for Depreciation	338,470				812
Accum. Prov. for Amortization	58,926				58
Accum. Deferred Income Tax Unamortized ITC	(1,037,509)				
Customer Advances for Const.	-				
Customer Service Deposits	-				
Miscellaneous Deductions	-				
Total Deductions:	(640,113)	-	-	-	871
Total Rate Base: Estimated Price Change	6,855,378 (9,003,493)	-	-	-	(1,431 ( <b>209</b>
TAX CALCULATION					
Per Company					
	7,727,748				
Operating Revenue	7,727,748	-	-	-	41
Other Deductions Interest (AFUDC)	-				
Interest	219,199				
Schedule "M" additions	445,416				
Schedule "M" deductions	778,881				
Income Before Tax	7,175,084	-	-	-	41
State Income Tax		-	-	-	

69
70 Income Before Tax
71 State Income Tax
72 Taxable Income
73 Federal Income Tax Before Credits
74 Federal Tax Credit
75 Federal Income Tax 2,511,280 (986,413) 1,524,867

7,175,084

#### Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Summary of Pro Forma Adjustments

9.1

			Production Factor
1	Operating Revenues:	0.110.406	
	General Business Revenues Interdepartmental	8,112,496	
	Special Sales	-	
	Other operating revenues	-	
6	Total Operating Revenues	8,112,496	-
7			
8	Operating Expenses: Steam Production		
	Nuclear Production	-	_
	Hydro Production	-	
12	Other Power Supply	=	
	Transmission	-	
	Distribution	-	
	Customer Accounting Customer Service & Info	-	-
	Sales	-	-
18	Administrative & General	-	-
19	Total O&M Expense	•	-
20		117.070	
	Depreciation	417,870	
	Amortization Taxes Other than Income	(14,216) (18,906)	
	Income Taxes: Federal	1,524,867	-
24	: State	-	-
25	Deferred Income Taxes	126,553	
	Investment Tax Credit Adj.	-	-
	Misc. Revenue & Expense	-	-
28 29	Total Operating Expenses:	2,036,169	-
30	Net Operating Income:	6,076,328	-
31		-,,	
32	Rate Base:		
	Electric Plant in Service	7,495,491	
	Plant Held for Future Use	-	-
	Misc. Deferred Debits Electric Plant Acq Adj	-	-
	Nuclear Fuel	-	-
	Prepayments	-	-
	Fuel Stock	-	-
	Material & Supplies	-	-
	Working Capital	-	-
	Weatherization Loans	-	-
43	Misc. Rate Base Total Electric Plant:	7,495,491	
45	Four Execute Faux.	1,100,101	
46	Deductions:		
	Accum. Prov. for Depreciation	338,470	
	Accum. Prov. for Amortization	58,926	
	Accum. Deferred Income Tax Unamortized ITC	(1,037,509)	
	Customer Advances for Const.	-	-
	Customer Service Deposits	-	-
53	Miscellaneous Deductions	-	-
54			
55 56	Total Deductions:	(640,113)	
56 57	Total Rate Base:	6,855,378	_
58	Estimated Price Change	(9,003,493)	-
59			
60	TAX CALCULATION		
	Per Company	~ ~ ~ ~	
62	Operating Personue	7,727,748	
	Operating Revenue Other Deductions	1,121,148	-
	Interest (AFUDC)	-	-
66	Interest	219,199	-
	Schedule "M" additions	445,416	
	Schedule "M" deductions	778,881	
69 70	Income Before Tax	7 175 094	
	State Income Tax	7,175,084	-
	Taxable Income	7,175,084	-
73	Federal Income Tax Before Credits	2,511,280	-
	Federal Tax Credit	(986,413)	
./5	Federal Income Tax	1,524,867	-

## Pacific Power GRC UE-152253

Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Miscellaneous Epxense & Revenue

Adjustment 4.1

Adjustment to Revenue:	<u>ACCOUNT</u>	<u>TYPE</u>	TOTAL <u>COMPANY</u> as filed	TOTAL <u>COMPANY</u> discovery	<u>STAFF</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Gain on Property Sales	421	RES	(385,804)	(385,804)	(385,804)	CAGE	0.000%	-
Gain on Property Sales	421	RES	172,865	172,865	172,865	SO	6.655%	11,504
Gain on Property Sales	421	RES	(394)	(394)	(394)	OR	0.000%	-
Gain on Property Sales	421	RES	213,702	213,702	213,702	UT	0.000%	-
Gain on Property Sales	421	RES	(369)	(369)	(369)	NUTIL	0.000%	-
1 2		-	0	0	0			11,504
		=						
Loss on Property Sales	421	RES	(3,540)	(3,540)	(3,540)	SO	6.655%	(236)
Loss on Property Sales	421	RES	3,540	3,540	3,540	CAGE	0.000%	-
		-	-	-	-			(236)
		=						
Adjustment to Expense:								
Depreciation Expense	403SP	RES	(588,637)	(588,637)	(588,637)	CAGW	22.565%	(132,826)
Amortization Expense	407	RES	588,637	588,637	588,637	OR	0.000%	-
Remove Cholla	557	RES	-	97,006	97,006	WA	100.000%	97,006
Other Expenses	557	RES	(6,478)	(6,478)	(6,478)	SG	8.229%	(533)
Transmission Expense	561	RES	(2,426,172)	(2,426,172)	(2,426,172)	SG	8.229%	(199,638)
Customer Accounts	903	RES	(931)	(931)	(931)	CN	6.884%	(64)
Customer Accounts	903	RES	(51,720)	(51,720)	(51,720)	OR	0.000%	-
Info. & Instructional Advertising	909	RES	(21,815)	(21,815)	(21,815)	CN	6.884%	(1,502)
Info. & Instructional Advertising	909	RES	(9,671)	(9,671)	(9,671)	OR	0.000%	-
Office Supplies	921	RES	(23,710)	(23,710)	(23,710)	SO	6.655%	(1,578)
Outside Services	923	RES	101,757	101,757	101,757	OR	0.000%	-
Outside Services	923	RES	(76,580)	(76,580)	(76,580)	SO	6.655%	(5,096)
Regulatory Commission Expense	928	RES	36,702	36,702	36,702	CAEE	0.000%	-
Regulatory Commission Expense	928	RES	(36,702)	(36,702)	(36,702)	SO	6.655%	(2,442)
Duplicate Charges	929	RES	83,267	83,267	83,267	SO	6.655%	5,541
Misc. General Expense	930	RES	2,426,172	2,426,172	2,426,172	SO	6.655%	161,457
Total Miscellaneous General Exp	ense Remova	1	(5,881)	91,125	91,125			(79,675)

#### **Description of Adjustment:**

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts. It also reallocates gains and losses on property sales to reflect the appropriate allocation. In addition, a reversing entry was made to correct an Oregon depreciation deferral incorrectly booked on a Control Area Generation-West (CAGW) factor that should have been booked situs to Oregon. This adjustment corrects that allocation as well.

The column "Total Company Discovery" reflects the effects of removing expenses related to the Cholla Coal Plant in Arizona in the Company's in response to Boise Data Request 054.

Staff does not contest this adjustment.

### Exhibit No. JLB-2r Docket UE-152253 Page 40 of 62 CORRECTED

### Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Memberships & Subscriptions

Adjustment 4.9

Adjustment to Expense:	<u>ACCOUN</u>	<u>г түре</u>	TOTAL <u>COMPANY</u> as filed	TOTAL <u>COMPANY</u> discovery	<u>STAFF</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Remove: Memberships As Booked	930	RES	(1,707,505)	(1,707,505)	(1,707,505)	SO	6.655%	(113,631)
•								,
Memberships As Booked	930	RES	(10,027)	(10,027)	(10,027)	WA	100.000%	(10,027)
		_	(1,717,532)	(1,717,532)	(1,717,532)			(123,658)
Add Back:								
Memberships on State Specific Factors	930	RES	1,254,920	1,254,920	1,225,021	SO	6.655%	81,523
Memberships on State Specific Factors	930	RES	3,693	3,693	3,693	CA	0.000%	-
Memberships on State Specific Factors	930	RES	352,103	352,103	352,103	OR	0.000%	-
Memberships on State Specific Factors	930	RES	31,110	31,110	19,110	WA	100.000%	19,110
Memberships on State Specific Factors	930	RES	50,389	50,389	69,089	UT	0.000%	-
Memberships on State Specific Factors	930	RES	4,186	4,186	4,186	ID	0.000%	-
Memberships on State Specific Factors	930	RES	21,131	21,131	32,330	WY	0.000%	-
		_	1,717,532	1,717,532	1,705,532			100,632
Description of Adjustment:		=				i		

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, membership expenses should be situs assigned to specific states instead of system allocated.

For all system-allocated membership and subscription expenses incurred during the 12 months ended June 2015, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

Staff contests the inclusion of certain costs as discussed by Staff witness Tiffany Van Meter in her direct testimony.

Exhibit No. JLB-2r Docket UE-152253 Page 41 of 62 CORRECTED

### Pacific Power GRC UE-152253

Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase End-of-Period Plant Reserves

Adjustment 6.1

Adjustment 6.1							
		TOTAL	TOTAL		WCA		WASHINGTON
ACCOUNT	TYPE	COMPANY	COMPANY	<u>STAFF</u>	FACTOR	FACTOR %	ALLOCATED
		as filed	discovery				
Adjustment to Rate Base							
108360	RES	(3,940)	(3,940)	(3,940)	CA	0.000%	-
108360	RES	(8,181)	(8,181)	(8,181)	ID	0.000%	-
108360	RES	(18,667)	(18,667)	(18,667)	OR	0.000%	-
108360	RES	57,717	57,717	57,717	UT	0.000%	-
108360	RES	(4,350)	(4,350)	(4,350)	WA	100.000%	(4,350)
108360	RES	(6,436)	(6,436)	(6,436)	WY	0.000%	-
108360	RES	(35,944)	(35,944)	(35,944)	WY	0.000%	-
108361	RES	(45,365)	(45,365)	(45,365)	CA	0.000%	-
108361	RES	(13,447)	(13,447)	(13,447)	ID	0.000%	-
108361	RES	(236,424)	(236,424)	(236,424)	OR	0.000%	-
108361	RES	(131,429)	(131,429)	(131,429)	UT	0.000%	-
108361	RES	(19,481)	(19,481)	(19,481)	WA	100.000%	(19,481)
108361	RES	(94,469)	(94,469)	( <b>94,469</b> )	WY	0.000%	-
108361	RES	(30,475)	(30,475)	(30,475)	WY	0.000%	-
108362	RES	(245,236)	(245,236)	(245,236)	CA	0.000%	-
108362	RES	(99,733)	(99,733)	(99,733)	ID	0.000%	-
108362	RES	(1,158,168)	(1,158,168)	(1,158,168)	OR	0.000%	-
108362	RES	(1,619,537)	(1,619,537)	(1,619,537)	UT	0.000%	-
108362	RES	(421,994)	(421,994)	(421,994)	WA	100.000%	(421,994)
108362	RES	(475,026)	(475,026)	(475,026)	WY	0.000%	-
108362	RES	(63,382)	(63,382)	(63,382) (835,575)	WY	0.000%	-
108364 108364	RES RES	(835,575) (362,099)	(835,575) (362,099)	(835,575)	CA ID	0.000% 0.000%	-
108364	RES	(362,099) (4,231,411)	(4,231,411)	(362,099) (4,231,411)	OR	0.000%	-
108364	RES	(4,231,411) (1,122,106)	(1,122,106)	(1,122,106)	UT	0.000%	-
108364	RES	(1,284,051)	(1,284,051)	(1,122,100) (1,284,051)	WA	100.000%	(1,284,051)
108364	RES	(1,284,051) (1,194,550)	(1,194,550)	(1,194,550)	WY	0.000%	(1,204,051)
108364	RES	(274,048)	(274,048)	(1,1)4,550) (274,048)	WY	0.000%	
108365	RES	(251,019)	(251,019)	(251,019)	CA	0.000%	
108365	RES	(36,259)	(36,259)	(36,259)	ID	0.000%	
108365	RES	(1,535,128)	(1,535,128)	(1,535,128)	OR	0.000%	
108365	RES	(525,921)	(525,921)	(525,921)	UT	0.000%	-
108365	RES	(442,542)	(442,542)	(442,542)	WA	100.000%	(442,542)
108365	RES	(353,114)	(353,114)	(353,114)	WY	0.000%	-
108365	RES	(62,576)	(62,576)	(62,576)	WY	0.000%	-
108366	RES	(254,527)	(254,527)	(254,527)	CA	0.000%	-
108366	RES	(54,243)	(54,243)	(54,243)	ID	0.000%	-
108366	RES	(856,307)	(856,307)	(856,307)	OR	0.000%	-
108366	RES	(772,480)	(772,480)	(772,480)	UT	0.000%	-
108366	RES	(242,668)	(242,668)	(242,668)	WA	100.000%	(242,668)
108366	RES	(290,680)	(290,680)	(290,680)	WY	0.000%	-
108366	RES	(53,341)	(53,341)	(53,341)	WY	0.000%	-
108367	RES	(310,083)	(310,083)	(310,083)	CA	0.000%	-
108367	RES	(100,619)	(100,619)	(100,619)	ID	0.000%	-
108367	RES	(1,685,087)	(1,685,087)	(1,685,087)	OR	0.000%	-
108367	RES	(2,152,551)	(2,152,551)	(2,152,551)	UT	0.000%	-
108367	RES	(315,704)	(315,704)	(315,704)	WA	100.000%	(315,704)
108367	RES	(582,035)	(582,035)	(582,035)	WY	0.000%	-
108367	RES	(157,439)	(157,439)	(157,439)	WY	0.000%	-
108368	RES	(549,194)	(549,194)	(549,194)	CA	0.000%	-
108368	RES	(189,052)	(189,052)	(189,052)	ID	0.000%	-
108368	RES	(3,285,726)	(3,285,726)	(3,285,726)	OR	0.000%	-
108368	RES	(1,344,607)	(1,344,607)	(1,344,607)	UT	0.000%	-
108368	RES	(969,968)	(969,968)	(969,968)	WA	100.000%	(969,968)
108368	RES	(689,142)	(689,142)	(689,142)	WY	0.000%	-
108368	RES	(119,484)	(119,484)	(119,484)	WY	0.000%	-
108369	RES	(218,617)	(218,617)	(218,617)	CA	0.000%	-
108369	RES	(322,840)	(322,840)	(322,840)	ID	0.000%	-
108369	RES	(2,975,200)	(2,975,200)	(2,975,200)	OR	0.000%	-

Exhibit No. JLB-2r Docket UE-152253 Page 42 of 62 CORRECTED

Pacific Power GRC UE-152253

Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase End-of-Period Plant Reserves

Adjustment 6.1

nt 6.1	l							
	ACCOUNT	<u>TYPE</u>	TOTAL COMPANY	TOTAL COMPANY	STAFF	WCA <u>FACTOR</u>	FACTOR %	WASHINGTON ALLOCATED
	109260	DEC	as filed	discovery	(2 150 720)	UT	0.0000/	
	108369 108369	RES RES	(2,150,739)	(2,150,739)	(2,150,739)	UT WA	0.000% 100.000%	(664,152)
	108369	RES	(664,152) (482,285)	(664,152) (482,285)	(664,152) (482,285)	WA WY	0.000%	(004,132)
	108369	RES	(482,283) (161,009)	(161,009)	(161,009)	WY	0.000%	-
	108309	RES	(101,009) 3,839	(101,009) 3,839	(101,009) 3,839	CA	0.000%	-
	108370	RES	(57,297)	(57,297)	(57,297)	ID	0.000%	-
	108370	RES	(231,678)	(231,678)	. , ,	OR	0.000%	-
	108370	RES	(1,029,753)	(1,029,753)	(231,678) (1,029,753)	UT	0.000%	-
	108370	RES	(1,029,753) (259,553)	(1,029,753) (259,553)	(1,029,753) (259,553)	WA	100.000%	(259,553)
	108370	RES	(301,210)	(301,210)	(301,210)	WY	0.000%	(239,333)
	108370	RES	(32,285)	(32,285)	(32,285)	WY	0.000%	-
	108370	RES	(52,283)	(579)	(579)	CA	0.000%	-
	108371	RES	1,543	1,543	1,543	ID	0.000%	-
	108371	RES	2,346	2,346	· · · · ·	OR	0.000%	-
					2,346	UT		-
	108371	RES RES	53,011	53,011	53,011		0.000%	-
	108371		1,268	1,268	1,268	WA	100.000%	1,268
	108371	RES	1,468	1,468	1,468	WY	0.000%	-
	108371	RES	(467)	(467)	(467)	WY	0.000%	-
	108373	RES	(3,806)	(3,806)	(3,806)	CA	0.000%	-
	108373	RES	957	957	957 (141-442)	ID	0.000%	-
	108373	RES	(141,443)	(141,443)	(141,443)	OR	0.000%	-
	108373	RES	378,511	378,511	378,511	UT	0.000%	-
	108373	RES	(30,257)	(30,257)	(30,257)	WA	100.000%	(30,257)
	108373	RES	(31,739)	(31,739)	(31,739)	WY	0.000%	-
	108373	RES	(4,554)	(4,554)	(4,554) 70,520	WY	0.000%	-
	108DP	RES	70,539	70,539	70,539	CA	0.000%	-
	108DP 108DP	RES	(146,965)	(146,965)	(146,965)	ID OP	0.000%	-
		RES	(86,600)	(86,600)	(86,600)	OR	0.000%	-
	108DP 108DP	RES RES	(1,909,475)	(1,909,475)	(1,909,475)	UT WA	0.000% 100.000%	(47,915)
	108DP 108DP	RES	(47,915) (160,570)	(47,915) (160,570)	(47,915)	WY	0.000%	(47,915)
	108DP 108DP	RES	(202,166)	(100,370) (202,166)	(160,570) (202,166)	WY	0.000%	-
	108DP 108GP	RES	(202,100) (245,865)	(202,100) (245,865)	(202,100) (245,865)	CA	0.000%	-
	108GP 108GP	RES	(16,356)	(16,356)	(16,356)	CAEE	0.000%	-
	108GP	RES	(3,236,390)	(3,236,390)	(3,267,064)	CAGE	0.000%	-
	108GP	RES	(1,509,132)	(1,509,132)	(1,478,458)	CAGW	22.565%	(333,615)
	108GP	RES	(366,264)	(366,264)	(366,264)	CN	6.884%	(25,212)
	108GP	RES	(661,968)	(661,968)	(661,968)	ID	0.000%	(23,212)
	108GP	RES	(374,406)	(374,406)	(374,406)	JBG	22.437%	(84,005)
	108GP	RES	(1,221,658)	(1,221,658)	(1,221,658)	OR	0.000%	(04,005)
	108GP	RES	(5,170,972)	(5,170,972)	(5,170,972)	SO	6.655%	(344,118)
	108GP	RES	(3,212,403)	(3,212,403)	(3,212,403)	UT	0.000%	(344,110)
	108GP	RES	160,308	160,308	160,308	WA	100.000%	160,308
	108GP	RES	(1,111,621)	(1,111,621)	(1,111,621)	WY	0.000%	-
	108GP	RES	(290,910)	(290,910)	(290,910)	WY	0.000%	_
	108HP	RES	(2,341,729)	(2,341,729)	(2,341,729)	CAGE	0.000%	_
	108HP	RES	(10,939,756)	(10,939,756)	(10,939,756)	CAGW	22.565%	(2,468,562)
	108HP	RES	237,582	237,582	237,582	OTHER	0.000%	(2,100,002)
	108MP	RES	184,696,209	184,696,209	184,696,209	CAEE	0.000%	-
	108OP	RES	(29,677,261)	(29,677,261)	(29,677,261)	CAGE	0.000%	-
	108OP	RES	874,665	874,665	874,665	CAGW	22.565%	197,369
	108SP	RES	-	-	•	CAEE	0.000%	-
	108SP	RES	(80,442,958)	(80,442,958)	(80,442,958)	CAGE	0.000%	-
	108SP	RES	(1,575,199)	(1,575,199)	(1,575,199)	CAGW	22.565%	(355,444)
	108SP	RES	323,188	323,188	323,188	ID	0.000%	-
	108SP	RES	(10,482,091)	(10,482,091)	(10,482,091)	JBG	22.437%	(2,351,867)
	108SP	RES	2,508,739	2,508,739	2,508,739	UT	0.000%	(_,551,667)
	108SP	RES	647,374	647,374	647,374	WY	0.000%	-
	108TP	RES	(22,528,637)	(22,528,637)	(22,549,676)	CAGE	0.000%	-
	108TP	RES	(6,146,398)	(6,146,398)	(6,125,359)	CAGW	22.565%	(1,382,190)
			(.,,0,0))	(-,,-,-,-)))	(-,,,			(-,,-,-,-)

Pacific Power GRC UE-152253

Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase End-of-Period Plant Reserves

Adjustment 6.1

. 0.	1							
			TOTAL	TOTAL		WCA		WASHINGTON
	ACCOUNT	TYPE	COMPANY	COMPANY	STAFF	FACTOR	FACTOR %	ALLOCATED
			as filed	discovery				
	108TP	RES	(6,496,431)	(6,496,431)	(6,496,431)	JBG	22.437%	(1,457,604)
	108TP	RES	635	635	635	SG	8.229%	52
	111GP	RES	(46,717)	(46,717)	(46,717)	CA	0.000%	-
	111GP	RES	(31,936)	(31,936)	(31,936)	CAGW	22.565%	(7,206)
	111GP	RES	1,612,921	1,612,921	1,612,921	CN	6.884%	111,028
	111GP	RES	(47,208)	(47,208)	(47,208)	ID	0.000%	-
	111GP	RES	(198,527)	(198,527)	(198,527)	OR	0.000%	-
	111GP	RES	(246,800)	(246,800)	(246,800)	SO	6.655%	(16,424)
	111GP	RES	(364)	(364)	(364)	UT	0.000%	-
	111GP	RES	(35,201)	(35,201)	(35,201)	WA	100.000%	(35,201)
	111GP	RES	(9,419)	(9,419)	(9,419)	WY	0.000%	-
	111GP	RES	(317)	(317)	(317)	WY	0.000%	-
	111HP	RES	(137,520)	(137,520)	(137,520)	CAGW	22.565%	(31,031)
	111IP	RES	2,234,018	2,234,018	2,234,018	CAEE	0.000%	-
	111IP	RES	(2,161,379)	(2,161,379)	(2,193,206)	CAGE	0.000%	-
	111IP	RES	(7,062,184)	(7,062,184)	(7,030,357)	CAGW	22.565%	(1,586,404)
	111IP	RES	(1,568,309)	(1,568,309)	(1,568,309)	CN	6.884%	(107,957)
	111IP	RES	(10,583)	(10,583)	(10,583)	ID	0.000%	-
	111IP	RES	(138,060)	(138,060)	(138,060)	JBG	22.437%	(30,976)
	111IP	RES	(6,449)	(6,449)	(6,449)	OR	0.000%	-
	111IP	RES	1,243,648	1,243,648	1,243,648	SG	8.229%	102,334
	111IP	RES	(4,594,176)	(4,594,176)	(4,594,176)	SO	6.655%	(305,733)
	111IP	RES	1,792,370	1,792,370	1,792,370	UT	0.000%	-
	111IP	RES	211,260	211,260	211,260	WY	0.000%	
		=	(51,099,609)	(51,099,609)	(51,099,609)			(15,053,829)
		_						

#### **Description of Adjustment:**

This adjustment walks forward June 2015 AMA depreciation and amortization reserves to end-of-period (EOP) balances as of June 30, 2015. The Company is proposing the use of EOP rate base for historical net plant balances. The Commission has recognized in Orders issued in prior rate cases for the Company and other utilities that use of EOP rate base is an appropriate response to regulatory lag and attritional challenges. Please refer to the direct testimony of Shelley McCoy and Bryce Dalley for further considerations on the use of EOP rate base.

Staff supports the use of EOP as detailed in the direct testimony of Staff witness Joanna Huang. However, the effects of certain changes due to the Idaho Power Asset Exchange (specifically the Reassignment and WCA Correction Assets) are captured in part in this adjustment. Staff contests the inclusion of costs related to the Reassignment Assets and removes these costs.

Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Annualization of Base Period Depreciation/Amortization Expense Adjustment 6.2

Adjustment 6.2	-							
			TOTAL	TOTAL		WCA		WASHINGTON
	ACCOUNT	TYPE	<u>COMPANY</u>	<u>COMPANY</u>	STAFF	FACTOR	FACTOR %	ALLOCATED
			as filed	discovery				
Adjustment to Expense:						<i></i>		
Depreciation Expense	403360	RES	154	154	154	CA	0.000%	-
	403360	RES	279	279	279	ID	0.000%	-
	403360	RES	993	993	993	OR	0.000%	-
	403360	RES	(57,968)	(57,968)	(57,968)	UT	0.000%	-
	403360	RES	1,523	1,523	1,523	WA	100.000%	1,523
	403360	RES	5,205	5,205	5,205	WY	0.000%	-
	403361	RES	844	844	844	CA	0.000%	-
	403361	RES	30	30	30 48 825	ID	0.000%	-
	403361	RES	48,835	48,835	48,835	OR	0.000%	-
	403361 403361	RES RES	2,351	2,351 4,123	2,351 4,123	UT WA	0.000%	4 122
	403361	RES	4,123 9,389	4,123 9,389	4,125 9,389	WA WY	100.000% 0.000%	4,123
	403362	RES	30,027	30,027	30,027	CA	0.000%	-
	403362	RES	4,180	4,180	4,180	ID	0.000%	
	403362	RES	47,275	47,275	47,275	OR	0.000%	
	403362	RES	26,376	26,376	26,376	UT	0.000%	-
	403362	RES	95,898	95,898	<b>95,898</b>	WA	100.000%	95,898
	403362	RES	40,998	40,998	40,998	WY	0.000%	
	403364	RES	27,589	27,589	27,589	CA	0.000%	-
	403364	RES	46,535	46,535	46,535	ID	0.000%	-
	403364	RES	112,042	112,042	112,042	OR	0.000%	-
	403364	RES	149,083	149,083	149,083	UT	0.000%	-
	403364	RES	30,907	30,907	30,907	WA	100.000%	30,907
	403364	RES	75,730	75,730	75,730	WY	0.000%	-
	403365	RES	3,926	3,926	3,926	CA	0.000%	-
	403365	RES	9,723	9,723	9,723	ID	0.000%	-
	403365	RES	67,262	67,262	67,262	OR	0.000%	-
	403365	RES	55,705	55,705	55,705	UT	0.000%	-
	403365	RES	41,247	41,247	41,247	WA	100.000%	41,247
	403365	RES	43,130	43,130	43,130	WY	0.000%	-
	403366	RES	2,399	2,399	2,399	CA	0.000%	-
	403366	RES	3,999	3,999	3,999	ID	0.000%	-
	403366	RES	16,265	16,265	16,265	OR	0.000%	-
	403366	RES	67,551	67,551	67,551	UT	0.000%	-
	403366	RES	7,217	7,217	7,217	WA	100.000%	7,217
	403366	RES	26,384	26,384	26,384	WY	0.000%	-
	403367	RES	4,656	4,656	4,656	CA	0.000%	-
	403367	RES	6,380	6,380	6,380	ID	0.000%	-
	403367	RES	49,632	49,632	49,632	OR	0.000%	-
	403367	RES	161,418	161,418	161,418	UT	0.000%	-
	403367	RES	14,428	14,428	14,428	WA	100.000%	14,428
	403367	RES	43,682	43,682	43,682	WY	0.000%	-
	403368	RES	14,797	14,797	14,797	CA	0.000%	-
	403368	RES	23,251	23,251	23,251	ID	0.000%	-
	403368	RES	112,055	112,055	112,055	OR	0.000%	-
	403368 403368	RES	232,537 30,586	232,537	232,537 30,586	UT WA	0.000%	30,586
	403368	RES RES	72,524	30,586 72,524	50,580 72,524	WA WY	100.000% 0.000%	50,580
	403369	RES	72,324 7,145	72,324 7,145	72,324 7,145	CA	0.000%	-
	403369	RES	25,382	25,382	25,382	ID	0.000%	-
	403369	RES	106,284	106,284	106,284	OR	0.000%	_
	403369	RES	165,043	165,043	165,043	UT	0.000%	_
	403369	RES	25,140	25,140	25,140	WA	100.000%	25,140
	403369	RES	37,638	37,638	37,638	WY	0.000%	
	403370	RES	418	418	418	CA	0.000%	-
	403370	RES	2,504	2,504	2,504	ID	0.000%	-
	403370	RES	11,728	11,728	11,728	OR	0.000%	-
	403370	RES	30,414	30,414	30,414	UT	0.000%	-
	403370	RES	2,663	2,663	2,663	WA	100.000%	2,663
	403370	RES	5,326	5,326	5,326	WY	0.000%	-
	403371	RES	18	18	18	CA	0.000%	-
	403371	RES	(4)	(4)	(4)	ID	0.000%	-
	403371	RES	466	466	466	OR	0.000%	-
	403371	RES	(193)	(193)	(193)	UT	0.000%	-
	403371	RES	(12)	(12)	(12)	WA	100.000%	(12)
	403371	RES	141	141	141	WY	0.000%	-
	403373	RES	(20)	(20)	(20)	CA	0.000%	-

Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Annualization of Base Period Depreciation/Amortization Expense Adjustment 6.2

		TOTAL	TOTAL		WCA		WASHINGTON
ACCOUNT		<u>COMPANY</u>	<u>COMPANY</u>	<b>STAFF</b>	FACTOR	FACTOR %	ALLOCATED
403373	RES	231	231	231	ID	0.000%	-
403373	RES	3,698	3,698	3,698	OR	0.000%	-
403373	RES	(18,729)	(18,729)	(18,729)	UT	0.000%	-
403373	RES	847	847	847	WA	100.000%	847
403373	RES	1,068	1,068	1,068	WY	0.000%	-
403GP	RES	1,191	1,191	1,191	CA	0.000%	-
403GP	RES	(1,827)	(1,827)	(1,827)	CAEE	0.000%	-
403GP	RES	156,095	156,095	156,238	CAGE	0.000%	-
403GP	RES	31,808	31,808	31,642	CAGW	22.565%	7,140
403GP	RES	(102,056)	(102,056)	(102,056)	CN	6.884%	(7,025)
403GP	RES	27,236	27,236	27,236	ID	0.000%	-
403GP	RES	6,434	6,434	6,434	JBG	22.437%	1,444
403GP	RES	47,053	47,053	47,053	OR	0.000%	-
403GP	RES	-	-	-	SG	8.229%	-
403GP	RES	153,768	153,768	153,768	SO	6.655%	10,233
403GP	RES	50,376	50,376	50,376	UT	0.000%	-
403GP	RES	(7,227)	(7,227)	(7,227)	WA	100.000%	(7,227)
403GP	RES	22,932	22,932	22,932	WY	0.000%	-
403GP	RES	-	-	-	JBE	22.731%	-
403HP	RES	12,693	12,693	12,693	CAGE	0.000%	-
403HP	RES	250,760	250,760	250,760	CAGW	22.565%	56,584
403OP	RES	757,868	757,868	757,868	CAGE	0.000%	-
403OP	RES	249,626	249,626	249,626	CAGW	22.565%	56,328
403OP	RES	-	-	-	OR	0.000%	-
403SP	RES	2,261,995	2,261,995	2,261,995	CAGE	0.000%	-
403SP	RES	7,844	7,844	7,844	CAGW	22.565%	1,770
403SP	RES	354,952	354,952	354,952	JBG	22.437%	79,641
403TP	RES	1,012,641	1,012,641	1,032,183	CAGE	0.000%	-
403TP	RES	274,502	274,502	254,027	CAGW	22.565%	57,321
403TP	RES	22,784	22,784	22,784	JBG	22.437%	5,112
403TP	RES	1	1	1	SG	8.229%	0
404IP	RES	(659,870)	(659,870)	(659,870)	CAEE	0.000%	-
404IP	RES	49,132	49,132	49,132	CAGE	0.000%	-
404IP	RES	108,212	108,212	108,212	CAGW	22.565%	24,418
404IP	RES	90,058	90,058	90,058	CN	6.884%	6,199
404IP	RES	(0)	(0)	(0)	ID	0.000%	-
404IP	RES	(4)	(4)	(4)	OR	0.000%	-
404IP	RES	-	-	-	SG	8.229%	-
404IP	RES	196,125	196,125	196,125	SO	6.655%	13,052
404IP	RES	286	286	286	UT	0.000%	-
404IP	RES	-	-	-	WA	100.000%	-
404IP	RES	(8,741)	(8,741)	(8,741)	WY	0.000%	-
403MP	RES	(8,719,130)	(8,719,130)	(8,719,130)	CAEE	0.000%	
	=	(1,132,134)	(1,132,134)	(1,133,090)			559,558

#### Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Annualization of Base Period Depreciation/Amortization Expense Adjustment 6.2

	ACCOUNT TYP	TOTAL <u>E COMPANY</u>	TOTAL <u>COMPANY</u>	<u>STAFF</u>	WCA <u>FACTOR</u>	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Tax:							
Schedule M Adjustment	SCHMAT RE	93,144	93,144	93,144	CA	0.000%	_
Schedule in Aujustitent	SCHMAT RE	,	(9,380,827)	(9,380,827)	CAEE	0.000%	_
	SCHMAT RE	(- ) ) )	4,250,424	4,250,424	CAGE	0.000%	-
	SCHMAT RE	, ,	922,752	922,752	CAGW	22.565%	208,219
	SCHMAT RE	- ,	(11,998)	(11,998)	CN	6.884%	(826)
	SCHMAT RE		149,726	149,726	ID	0.000%	(020)
	SCHMAT RE	,	-		JBE	22.731%	-
	SCHMAT RE		384,169	384,169	JBG	22.437%	86,196
	SCHMAT RE	,	623,585	623,585	OR	0.000%	
	SCHMAT RE	,	1	1	SG	8.229%	0
	SCHMAT RE		349,893	349,893	SO	6.655%	23,285
	SCHMAT RE		864,251	864,251	UT	0.000%	-
	SCHMAT RE	,	247,341	247,341	WA	100.000%	247,341
	SCHMAT RE	,	375,405	375,405	WY	0.000%	
	41010 RE	,	(35,349)	(35,349)	CA	0.000%	-
	41010 RE		3,560,118	3,560,118	CAEE	0.000%	-
	41010 RE	, ,	(1,613,079)	(1,613,079)	CAGE	0.000%	-
	41010 RE		(350,193)	(350,193)	CAGW	22.565%	(79,021)
	41010 RE	· · · ·	4,553	4,553	CN	6.884%	313
	41010 RE	5 (56,823)	(56,823)	(56,823)	ID	0.000%	-
	41010 RE		-	-	JBE	22.731%	-
	41010 RE	6 (145,796)	(145,796)	(145,796)	JBG	22.437%	(32,712)
	41010 RE	(236,657)	(236,657)	(236,657)	OR	0.000%	-
	41010 RE	S (1)	(1)	(1)	SG	8.229%	(0)
	41010 RE	S (132,788)	(132,788)	(132,788)	SO	6.655%	(8,837)
	41010 RE	6 (327,992)	(327,992)	(327,992)	UT	0.000%	-
	41010 RE	6 (93,868)	(93,868)	(93,868)	WA	100.000%	(93,868)
	41010 RE	6 (142,470)	(142,470)	(142,470)	WY	0.000%	-
		(702,479)	(702,479)	(702,479)		:	350,091
Adjustment to Tax:							
Accum Def Inc Tax Bal	282 RE	35,349	35,349	35,349	CA	0.000%	-
	282 RE	6 (3,560,118)	(3,560,118)	(3,560,118)	CAEE	0.000%	-
	282 RE:	5 1,613,079	1,613,079	1,613,079	CAGE	0.000%	-
	282 RE	350,193	350,193	350,193	CAGW	22.565%	79,021
	282 RE	6 (4,553)	(4,553)	(4,553)	CN	6.884%	(313)
	282 RE	56,823	56,823	56,823	ID	0.000%	-
	282 RE	- 5	-	-	JBE	22.731%	-
	282 RE	5 145,796	145,796	145,796	JBG	22.437%	32,712
	282 RE	236,657	236,657	236,657	OR	0.000%	-
	282 RE		1	1	SG	8.229%	0
	282 RE	,	132,788	132,788	SO	6.655%	8,837
	282 RE	327,992	327,992	327,992	UT	0.000%	-
	282 RE	,	93,868	93,868	WA	100.000%	93,868
	282 RE		142,470	142,470	WY	0.000%	-
		(429,655)	(429,655)	(429,655)		:	214,125

#### Description of Adjustment:

This adjustment annualizes depreciation expense associated with the end-of-period (EOP) plant balances in adjustment 8.11 and reflects the corresponding tax impacts. Considerations supporting the use of EOP rate base can be found in the direct testimony of Shelley McCoy and Bryce Dalley.

Staff supports the use of EOP as detailed in the direct testimony of Staff witness Joanna Huang. However, the effects of certain changes due to the Idaho Power Asset Exchange (specifically the Reassignment and WCA Correction Assets) are captured in part in this adjustment. Staff contests the inclusion of costs related to the Reassignment Assets and removes these costs.

### Pacific Power GRC UE-152253

### Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase

### Colstrip and Jim Bridger Accelerated Depreciation

Adjustment 6.4

			TOTAL		TOTAL		WCA		WASHINGTON
	ACCOUNT	<u>TYPE</u>	<b>COMPANY</b>	<u>(</u>	COMPANY	<b>STAFF</b>	<b>FACTOR</b>	FACTOR %	ALLOCATED
			as filed		discovery				
Adjustment to Expense:									
Incremental Depreciation Expense	403SP	PRO	\$ 44,565,903	\$	44,565,903	\$ -	JBG	22.437%	-
	403SP	PRO	\$ 1,229,742	\$	1,229,742	\$ -	CAGW	22.565%	-
		-	\$ 45,795,644	\$	45,795,644	\$ -			\$ -
		=							
Adjustment to Rate Base:									
Incremental Depreciation Reserve	108SP	PRO	\$ (22,282,951)	\$	(22,282,951)	\$ -	JBG	22.437%	-
	108SP	PRO	\$ (614,871)		(614,871)	-	CAGW	22.565%	-
		-	\$ (22,897,822)	\$	(22,897,822)	\$ 			\$ -
		=							
Adjustment to Tax									
U	SCHMAT	PRO	\$ 44,565,903	\$	44,565,903	\$ -	JBG	22.437%	-
	41110	PRO	\$ (16,913,206)	\$	(16,913,206)	\$ -	JBG	22.437%	-
	282	PRO	\$ 8,456,603	\$	8,456,603	\$ -	JBG	22.437%	-
	SCHMAT	PRO	\$ 1,229,742	\$	1,229,742	\$ -	CAGW	22.565%	-
	41110	PRO		\$	(466,699)	-	CAGW	22.565%	-
	282	PRO	\$ 233,350		233,350	\$ -	CAGW	22.565%	-
					-				

#### **Description of Adjustment:**

This pro forma adjustment records annual incremental depreciation expense and reserve on Jim Bridger Plant and Colstrip Unit 4 assuming depreciation schedule is accelerated in Washington to match that in Oregon. This change will move the end of the depreciable life for Colstrip from 2047 to 2032 and Jim Bridger from 2037 to 2025, which would result in depreciation rates similar to those based on steam plant lives previously approved in Washington under the 2002 Depreciation Study (WA Docket No. UE-021271, Order dated July 31, 2003). Incremental reserves are reflected on an average basis.

Staff contests the acceleration of depreciation expense for Jim Bridger and Colstrip as discussed in the direct testimony of Staff witness Joanna Huang.

Exhibit No. JLB-2r Docket UE-152253 Page 48 of 62 CORRECTED

### Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Interest True Up Adjustment 7.1

TOTAL TOTAL WCA WASHINGTON ACCOUNT TYPE COMPANY COMPANY STAFF FACTOR FACTOR % ALLOCATED as filed discovery Adjustment to Expense: Other Interest Expense - Restating 427 RES \$ 229.426 \$ 234,848 \$ 292.029 WA 100.000% \$ 292.029 Other Interest Expense - Pro Forma 427 PRO \$ 647.395 \$ 186.892 \$ 219,199 WA 100.000% \$ 219.199 **Adjustment Detail: Restating:** Jurisdiction Specific Adjusted Rate Base 813,546,693 813,752,534 812,560,318 Weighted Cost of Debt: 2.63410% 2.63410% 2.64500% Trued-up Interest Expense 21,429,617 21,435,039 21,492,220 Unadjusted Interest Expense 21,200,191 21,200,191 21,200,191 Restating Interest True-up Adjustment 229,426 234,848 292,029 **Pro Forma:** Jurisdiction Specific Adjusted Rate Base 838,124,165 820,847,628 820,847,628 Weighted Cost of Debt: 2.634% 2.634% 2.645% Trued-up Interest Expense 22,077,012 21,621,931 21,711,420 **Restated Interest Expense** 21,429,617 21,435,039 21,492,220 Total Pro Forma Interest True-up Adjustment 647.395 186,892 219,199

#### **Description of Company Adjustment:**

This restating and pro forma adjustment details the adjustment to interest expense required to synchronize the test period expense with rate base. This is done by multiplying normalized Washington net rate base by the Company's weighted cost of debt in this case. This adjustment is calculated in two parts. First, the interest expense is calculated for all of the restating adjustments included in this filing. Second, the interest expense is calculated for all of the adjustments within the filing, including those that are pro forma in nature.

Staff does not contest this adjustment - it is included to account for modeling effects from Staff's proposed revenue requirement.

### Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Property Tax Expense Adjustment 7.2

•			TOTAL	TOTAL		WCA		WASHINGTON
	ACCOUNT	TYPE	<u>COMPANY</u>	<u>COMPANY</u>	<b>STAFF</b>	FACTOR	FACTOR %	ALLOCATED
			as filed	discovery				
Adjustment to Expense:								
Taxes Other Than Income	408	RES	3,844,292	3,844,292	-	GPS	6.655%	-

### **Description of Adjustment:**

This adjustment updates property taxes to reflect 12 months ended October 2015 actual accrued property taxes. This is the most current amount recorded in the Company's books as of the filing date of the current proceeding.

Staff contests the inclusion of these costs unless the Company provides an update through rebuttal. This is discussed by Staff witness Elizabeth O'Connell.

### PacifiCorp ERF UE-152253 For The Twelve Months Ending June 2015 - Staff Revenue Requirement **PowerTax ADIT Balance** Adjustment 7.4

	ACCOUNT	<u>TYPE</u>	TOTAL <u>COMPANY</u> as filed	TOTAL <u>COMPANY</u> discovery	<u>STAFF</u>	<u>FACTOR</u>	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Tax:								
ADIT Balance	282	RES	3,853,789,452	3,853,789,452	3,853,789,452	DITBAL	5.905%	227,552,961
Cholla SHL	190	RES	(37,880,440)	(37,880,440)	(37,880,440)	CAGE	0.000%	-
Accel Amort of Pollution Cntrl Facili	281	RES	248,400,800	248,400,800	248,400,800	SG	8.229%	20,439,716
California	282	RES	(90,544,316)	(90,544,316)	(90,544,316)	CA	0.000%	-
Idaho	282	RES	(235,491,703)	(235,491,703)	(235,491,703)	ID	0.000%	-
Other	282	RES	(72,216,675)	(72,216,675)	(72,216,675)	OTHER	0.000%	-
Oregon	282	RES	(1,112,945,438)	(1,112,945,438)	(1,112,945,438)	OR	0.000%	-
Utah	282	RES	(1,830,243,820)	(1,830,243,820)	(1,830,243,820)	UT	0.000%	-
Washington	282	RES	(240,021,060)	(239,815,219)	(239,815,219)	WA	100.000%	(239,815,219)
Wyoming	282	RES	(589,936,606)	(589,936,606)	(589,936,606)	WYP	0.000%	-
PP&E Adjustment - SNP	282	RES	4,040,150	4,040,150	4,040,150	SNP	5.989%	241,948
PP&E Adjustment - CIAC	282	RES	78,519	78,519	78,519	CIAC	6.331%	4,971
PP&E Adjustment - SG	282	RES	12,314,179	12,314,179	12,314,179	SG	8.229%	1,013,275
PP&E Adjustment - JBG	282	RES	6,078	6,078	6,078	JBG	22.437%	1,364
PP&E Adjustment - JBE	190	RES	283,613	283,613	283,613	JBE	22.731%	64,468
PP&E Adjustment - SNPD	282	RES	17,360	17,360	17,360	SNPD	6.331%	1,099
PP&E Adjustment - SO	282	RES	(117,001)	(117,001)	(117,001)	SO	6.655%	(7,786)
<b>Total Accumulated Reserve</b>		_	(90,466,908)	(90,261,067)	(90,261,067)			9,496,797

### **Description of Adjustment:**

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System.

The column "Total Company Discovery" reflects the effects of the PATH Act as detailed by the Company in response to Boise Data Request 09.

Staff does not contest this adjustment.

### Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Remove Deferred State Tax Expense & Balance Adjustment 7.7

			TOTAL <u>COMPANY</u>	TOTAL <u>COMPANY</u>	<u>STAFF</u>			WASHINGTON
	ACCOUNT	TYPE	as filed	discovery		FACTOR	FACTOR %	ALLOCATED
Adjustment to Tax: Def Inc Tax Expense	41110	RES	(77,895)	(54,571)	(54,571)	WA	100.000%	(54,571)
ADIT Balance	283	RES	(78)	(78)	(78)	WA	100.000%	(78)

### **Description of Adjustment:**

This adjustment removes the deferred state income tax expense and associated balances related to the non-property items from results since state income tax expense is excluded under the WCA allocation methodology.

The column "Total Company Discovery" the effects of the PATH Act as detailed by the Company in response to Boise Data Request 09.

Staff does not contest this adjustment. The purpose of the "Staff" column is to maintain functionality in the workbook

## Pacific Power GRC UE-152253

### Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase

Environmental Remediation Adjustment 8.2

Adjustment to Expense:	<u>ACCOUNT</u>	<u>TYPE</u>	TOTAL <u>COMPANY</u> as filed	TOTAL <u>COMPANY</u> discovery	<u>STAFF</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Remove Booked Env. Cost Amort.	925	RES	(3,297,730)	(3,297,730)	(3,297,730)	SO	6.655%	(219,457)
Add back Third West Amortization	925	RES	-		-	SO	6.655%	
Add back Remediation Projects Cost	925	RES	10,159,261	10,159,261	7,543	WA	100.000%	7,543
		_	6,861,531	6,861,531	(3,290,187)			(211,914)
Adjustment to Rate Base: Remove Env. Reg. Asset as Booked Remove Env. Reg. Asset as Booked Add back Third West Regulatory Asset	182M 182M 182M	RES RES RES	(18,904,221) 931,082 - (17,973,140)	(18,904,221) 931,082 - (17,973,140)	(18,904,221) 931,082 - (17,973,140)	SO WA SO	6.655% 100.000% 6.655%	(1,258,039) 931,082 - (326,957)
Adjustment to Tax: Schedule M Adjustment Schedule M Adjustment	SCHMDT SCHMAT	RES RES	(7,453,513) (1,990,148)	(7,453,513) (1,990,148)	(7,453,513) (1,478)	SO SO	6.655% 6.655%	(496,017) (98)
Schedule M Adjustment Def Inc Tax Expense ADIT Balance	SCHMAT 41110 283	RES RES RES	(356,471) 135,284 (522,219)	(356,471) 135,284 (522,219)	(265) 100 (388)	WA WA WA	100.000% 100.000% 100.000%	(265) 100 (388)
Schedule M Adjustment - Third West Def Inc Tax Expense ADIT Balance	SCHMAT 41110 283	RES RES RES	-	- -	-	SO SO SO	6.655% 6.655% 6.655%	- - -

#### **Description of Adjustment:**

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the Company's treatment of environmental remediation costs in Docket UE-031658. The Commission authorized the company to record and defer costs prudently incurred in connection with its environmental remediation program. Additional costs of existing projects expected to exceed \$3 million system-wide and incurred from October 13, 2003, the date the petition was submitted, through fiscal year 2005 are to be deferred and amortized over a 10-year period. These costs, subject to deferral, will only include those amounts paid to outside vendors or contractors and will not include internal employee or legal costs. Currently, only one project, the Third West Substation Cleanup, can be deferred. This restating adjustment removes the balance and amortization from FERC accounts 182.391 and 925, except for the Third West Substation Cleanup, and then adds back the cost for remediation projects that cannot be deferred, per the Commission's 2005 order. However, as of May 2014, Third West Substation Cleanup deferred amounts were fully normalized. As a result, there will no longer be adjustments for Third West project remediation expenses on a forward going basis.

Staff contests certain costs that the Company has failed to show are related to service in Washington. Staff witness Elizabeth O'Connell discusses this adjustment in her direct testimony.

### Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase

Major Plant Additions

Adjustment 8.4

	ACCOUNT	<u>TYPE</u>	TOTAL <u>COMPANY</u> as filed	TOTAL <u>COMPANY</u> discovery	<u>STAFF</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>	Source
Adjustment to Rate Base: Steam Production Total Rate Base	312	PRO	127,544,646 127,544,646	119,225,673 119,225,673	43,674,078 43,674,078	JBG	22.437%	9,799,155 9,799,155	JBT-10C
Accumulated Reserve Total Accumulated Reserve	108SP	PRO	(6,174,736) (6,174,736)	(5,771,204) (5,771,204)	(2,114,075) (2,114,075)		22.437%	(474,335) (474,335)	Estimated
Adjustment to Expense: Depreciation Expense Total Depreciation Expense	403SP	PRO	9,125,236 9,125,236	8,530,052 8,530,052	1,985,185 1,985,185	JBG	22.437%	445,416 445,416	Straight Line Depreciation over 22 years (2037 Shutdown - Pacific Power response to Staff Data Request No. 16)
Adjustment to Tax: Steam Production - Sch M Adjust Steam Production - Sch M Adjust Steam Production - DIT Expense Steam Production - AMA ADIT	SCHMAT SCHMDT 41010 282	PRO PRO PRO PRO	9,125,236 10,323,090 454,599 (12,823,433)	8,530,052 9,476,591 359,220 (12,623,304)	1,985,185 3,471,411.51 564,038 (4,624,098)	JBG JBG JBG JBG	22.437% 22.437% 22.437% 22.437%	445,416 778,881 126,553 (1,037,509)	Estimated calculated Estimated

#### **Description of Adjustment:**

This adjustment adds into rate base major plant addition projects at Jim Bridger Unit 3 (Overhaul and Selective Catalytic Reduction system installation) placed in-service November 2015, on an AMA basis for the rate effective period May 1, 2016 through April 30, 2017. Details of the project can be found on Page 8.4.1. The project is also discussed in detail in the Direct Testimony of Mr. Chad A. Teply and Mr. Rick T. Link. This adjustment also incorporates the associated depreciation expense, accumulated reserve impacts, and corresponding tax effects.

The column "Total Company Discovery" reflects the updated actual transfer to plant provided by the Company in response to Boise Data Request 20.

Staff contests the level of costs related to the installation of SCR at Jim Bridger. As Staff witness Jeremy Twitchell discusses in his direct testimony, the decision was imprudent.

Given the interplay between the Company's tax books and the Company's regulatory Books, Staff estimated the tax effects for certain aspects of this adjustment. Staff expects the Company will correct this adjustment for the actual tax effects on rebuttal.

CORRECTED											
Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Rev Investor Supplied Working Capital Adjustment 8.10	enue Require	ement Inc	crease					Page 54 of 62 CORRECTED			
	ACCOUNT	<u>TYPE</u>	TOTAL <u>COMPANY</u> as filed	TOTAL <u>COMPANY</u> discovery	<u>STAFF</u>	WCA <u>FACTOR</u>	FACTOR %	WASHINGTON <u>ALLOCATED</u>			
Adjustment to Rate Base: Investor Supplied Working Capital	CWC	RES	23,962,204	23,962,204	23,919,007	WA	100.000%	23,919,007			

### **Description of Adjustment:**

This restating adjustment adds cash working capital using the Investor Supplied Working Capital Model (ISWC) developed by Staff and modified by the Company in Docket UE-130043. The Commission approved the Company's modifications to the classification of derivatives, pension and other postretirement costs and frozen derivative values in the ISWC model in Order 05 of Docket No. UE-130043.

Staff does not contest this adjustment. However, the effects of certain changes due to the Idaho Power Asset Exchange (specifically the Reassignment and WCA Correction Assets) are captured in part in this adjustment. Staff contests the inclusion of costs related to the Reassignment Assets and removes these costs.

Exhibit No. JLB-2r Docket UE-152253 Page 55 of 62 CORRECTED

### Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase End-of-Period Plant Balances Adjustment 8.11

Adjustment 8.11							
		TOTAL	TOTAL		WCA		WASHINGTON
ACCOUNT	<u>TYPE</u>	<u>COMPANY</u>	<u>COMPANY</u>	<u>STAFF</u>	FACTOR	FACTOR %	<u>ALLOCATED</u>
A division out to Date D	0.000	as filed	discovery				
Adjustment to Rate B 302	RES	(300 367)	(300,367)	(300,367)	CAGW	22.565%	(67,778)
302	RES	(300,367) (647)	(500,507) (647)	(500,507) (647)	CAGW	0.000%	(07,778)
303	RES	(3,299,349)	(3,299,349)	(3,299,349)	CAEE	0.000%	-
303	RES	(3,299,349) 979,310	(3,299,349) 979,310	(3,299,349) 979,310	CAEE	0.000%	-
303	RES	3,439,001	3,439,001	3,439,001	CAGE	22.565%	776,012
303	RES	3,568,193	3,568,193	3,568,193	CAUW	6.884%	245,623
303	RES	(33)	(33)	(33)	ID	0.000%	245,025
303	RES				OR	0.000%	-
303	RES	(1,372) 5,371,595	(1,372) 5,371,595	(1,372) 5,371,595	SO	6.655%	357,469
303	RES	2,290	2,290	2,290	UT	0.000%	557,409
303	RES	(266,194)	(266,194)	(266,194)	WY	0.000%	-
310	RES	(200,194)	(200,194)	(200,194)	CAGE	0.000%	-
311	RES	1,005,363	1,005,363	1,005,363	CAGE	0.000%	-
311	RES	235,768	235,768	235,768	CAGW	22.565%	53,201
311	RES	247,223	247,223	233,708	JBG	22.437%	55,469
312	RES	54,457,699	54,457,699	54,457,699	CAGE	0.000%	55,409
312	RES	14,606	14,606	54,457,099 14,606	CAGE	22.565%	3,296
312	RES	14,552,316	14,552,316	14,552,316	JBG	22.303% 22.437%	3,265,104
312	RES	4,461,565	4,461,565	4,461,565	CAGE	0.000%	5,205,104
314	RES	(33,921)	(33,921)	(33,921)	CAGW	22.565%	(7,654)
314	RES	(2,094,791)	(2,094,791)	(2,094,791)	JBG	22.437%	(470,008)
314	RES	3,021,045	3,021,045	3,021,045	CAGE	0.000%	(470,008)
315	RES	69,992	69,992	69,992	CAGW	22.565%	15,794
315	RES	95,129	95,129	95,129	JBG	22.437%	21,344
315	RES	139,744	139,744	139,744	CAGE	0.000%	21,544
316	RES	(1,038)	(1,038)	(1,038)	CAGW	22.565%	(234)
316	RES	(1,038) (297)	(1,038)	(1,038) (297)	JBG	22.437%	(67)
330	RES	(843)	(843)	(843)	CAGE	0.000%	(07)
331	RES	(16,028)	(16,028)	(16,028)	CAGE	0.000%	_
331	RES	6,750,524	6,750,524	6,750,524	CAGW	22.565%	1,523,259
332	RES	191,690	191,690	191,690	CAGE	0.000%	
332	RES	1,362,510	1,362,510	1,362,510	CAGW	22.565%	307,451
332	RES	11,714	11,714	11,714	CAGE	0.000%	
333	RES	1,213,532	1,213,532	1,213,532	CAGW	22.565%	273,834
334	RES	112,508	112,508	112,508	CAGE	0.000%	
334	RES	508,338	508,338	508,338	CAGW	22.565%	114,707
335	RES	4,958	4,958	4,958	CAGE	0.000%	-
336	RES	705	705	705	CAGE	0.000%	-
336	RES	56,614	56,614	56,614	CAGW	22.565%	12,775
340	RES	(59,167)	(59,167)	(59,167)	CAGE	0.000%	-
341	RES	808,969	808,969	808,969	CAGE	0.000%	-
341	RES	86,733	86,733	86,733	CAGW	22.565%	19,571
342	RES	2,328	2,328	2,328	CAGE	0.000%	-
343	RES	21,730,334	21,730,334	21,730,334	CAGE	0.000%	-
343	RES	7,137,701	7,137,701	7,137,701	CAGW	22.565%	1,610,626
344	RES	1,486,168	1,486,168	1,486,168	CAGE	0.000%	-
344	RES	500,402	500,402	500,402	CAGW	22.565%	112,916
345	RES	293,874	293,874	293,874	CAGE	0.000%	-
345	RES	93,855	93,855	93,855	CAGW	22.565%	21,178
346	RES	1,349	1,349	1,349	CAGE	0.000%	-
346	RES	(236)	(236)	(236)	CAGW	22.565%	(53)
350	RES	13,981,723	13,981,723	13,981,723	CAGE	0.000%	-
350	RES	1,441,727	1,441,727	1,441,727	CAGW	22.565%	325,326
352	RES	6,176,471	6,176,471	6,197,659	CAGE	0.000%	-
		. ,	- /				

Exhibit No. JLB-2r Docket UE-152253 Page 56 of 62 CORRECTED

### Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase End-of-Period Plant Balances

Adjustme	eriod Plant Bant 8	alances						
Aujustine	int 0.11		TOTAL	TOTAL		WCA		WASHINGTON
	ACCOUNT	TYPE	<u>COMPANY</u>	COMPANY	STAFF	FACTOR	FACTOR %	ALLOCATED
	352	RES	2,348,767	2,348,767	2,327,579	CAGW	22.565%	525,219
	352	RES	41,117	41,117	41,117	JBG	22.437%	9,225
	353	RES	15,201,980	15,201,980	16,107,924	CAGE	0.000%	-
	353	RES	4,855,895	4,855,895	3,949,951	CAGW	22.565%	891,308
	353	RES	1,307,438	1,307,438	1,307,438	JBG	22.437%	293,350
	354	RES	3,793,976	3,793,976	3,978,429	CAGE	0.000%	
	354	RES	831,079	831,079	646,626	CAGW	22.565%	145,912
	355	RES	11,774,517	11,774,517	11,774,517	CAGE	0.000%	
	355	RES	3,454,327	3,454,327	3,454,327	CAGW	22.565%	779,471
	355	RES	(2,201)	(2,201)	(2,201)	JBG	22.437%	(494)
	356	RES	8,045,838	8,045,838	8,072,378	CAGE	0.000%	-
	356	RES	2,327,065	2,327,065	2,300,525	CAGW	22.565%	519,115
	356	RES	(10)	(10)	(10)	JBG	22.437%	(2)
	356	RES	79	79	79	SG	8.229%	6
	357	RES	(334)	(334)	(334)	CAGW	22.565%	(75)
	359	RES	3,001	3,001	3,001	CAGE	0.000%	-
	360	RES	5,343	5,343	5,343	CA	0.000%	-
	360	RES	10,324	10,324	10,324	ID	0.000%	-
	360	RES	39,428	39,428	39,428	OR	0.000%	-
	360	RES	(2,223,692)	(2,223,692)	(2,223,692)	UT	0.000%	-
	360	RES	54,757	54,757	54,757	WA	100.000%	54,757
	360	RES	169,970	169,970	169,970	WY	0.000%	-
	361	RES	29,199	29,199	29,199	CA	0.000%	-
	361	RES	1,120	1,120	1,120	ID	0.000%	-
	361	RES	1,939,411	1,939,411	1,939,411	OR	0.000%	-
	361	RES	90,192	90,192	90,192	UT	0.000%	-
	361	RES	148,287	148,287	148,287	WA	100.000%	148,287
	361	RES	317,481	317,481	317,481	WY	0.000%	-
	361	RES	2,804	2,804	2,804	WY	0.000%	-
	362	RES	1,038,751	1,038,751	1,038,751	CA	0.000%	-
	362	RES	154,742	154,742	154,742	ID	0.000%	-
	362	RES	1,877,454	1,877,454	1,877,454	OR	0.000%	-
	362	RES	1,011,793	1,011,793	1,011,793	UT	0.000%	-
	362	RES	3,448,829	3,448,829	3,448,829	WA	100.000%	3,448,829
	362	RES	408,197	408,197	408,197	WY	0.000%	-
	362	RES	948,161	948,161	948,161	WY	0.000%	-
	364	RES	954,407	954,407	954,407	CA	0.000%	-
	364	RES	1,722,647	1,722,647	1,722,647	ID	0.000%	-
	364	RES	4,449,541	4,449,541	4,449,541	OR	0.000%	-
	364	RES	5,718,948	5,718,948	5,718,948	UT	0.000%	-
	364	RES	1,111,536	1,111,536	1,111,536	WA	100.000%	1,111,536
	364	RES	2,345,205	2,345,205	2,345,205	WY	0.000%	-
	364	RES	228,881	228,881	228,881	WY	0.000%	-
	365	RES	135,810	135,810	135,810	CA	0.000%	-
	365	RES	359,919	359,919	359,919	ID	0.000%	-
	365	RES	2,671,184	2,671,184	2,671,184	OR	0.000%	-
	365	RES	2,136,881	2,136,881	2,136,881	UT	0.000%	1 402 270
	365 365	RES RES	1,483,378	1,483,378	1,483,378 1,419,107	WA WY	100.000% 0.000%	1,483,378
			1,419,107	1,419,107				-
	365 366	RES RES	50,497 82,986	50,497 82,986	50,497 82,986	WY CA	0.000% 0.000%	-
	366 366	RES				ID	0.000%	-
	366 366	RES	148,031 645,928	148,031 645,928	148,031 645,928	OR	0.000%	-
	366	RES	2,591,328	2,591,328	2,591,328	UT	0.000%	-
	366	RES	2,391,328	2,591,528	2,591,528 259,558	WA	100.000%	259,558
	366	RES	735,197	735,197	259,558 735,197	WA WY	0.000%	239,330
	500	KES	133,191	133,191	/33,19/	VV 1	0.000%	-

Exhibit No. JLB-2r Docket UE-152253 Page 57 of 62 CORRECTED

### Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase End-of-Period Plant Balances

Adjustment 8.11

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WASHINGTON ALLOCATED	FACTOR %	WCA <u>FACTOR</u>	<u>STAFF</u>	TOTAL <u>COMPANY</u>	TOTAL <u>COMPANY</u>	TVDE	ACCOUNT
ALLOCATED	0.000%	WY	<u>51AFF</u> 158,075	158,075	<u>158,075</u>	RES	<u>ACCOUNT</u> 366
-	0.000%	CA	161,072	161,072	161,072	RES	367
_	0.000%	ID	236,165	236,165	236,165	RES	367
_	0.000%	OR	1,971,062	1,971,062	1,971,062	RES	367
_	0.000%	UT	6,192,145	6,192,145	6,192,145	RES	367
518,899	100.000%	WA	518,899	518,899	518,899	RES	367
-	0.000%	WY	1,314,160	1,314,160	1,314,160	RES	367
-	0.000%	WY	168,939	168,939	168,939	RES	367
-	0.000%	CA	511,882	511,882	511,882	RES	368
-	0.000%	ID	860,698	860,698	860,698	RES	368
-	0.000%	OR	4,450,080	4,450,080	4,450,080	RES	368
-	0.000%	UT	8,920,309	8,920,309	8,920,309	RES	368
1,099,994	100.000%	WA	1,099,994	1,099,994	1,099,994	RES	368
-	0.000%	WY	2,342,498	2,342,498	2,342,498	RES	368
-	0.000%	WY	126,786	126,786	126,786	RES	368
-	0.000%	CA	247,181	247,181	247,181	RES	369
-	0.000%	ID	939,611	939,611	939,611	RES	369
-	0.000%	OR	4,220,863	4,220,863	4,220,863	RES	369
-	0.000%	UT	6,331,196	6,331,196	6,331,196	RES	369
904,129	100.000%	WA	904,129	904,129	904,129	RES	369
-	0.000%	WY	959,764	959,764	959,764	RES	369
-	0.000%	WY	310,671	310,671	310,671	RES	369
-	0.000%	CA	14,474	14,474	14,474	RES	370
-	0.000%	ID OP	92,685	92,685	92,685	RES	370
-	0.000%	OR	465,770	465,770	465,770	RES	370
05 791	0.000%	UT WA	1,166,721 95,781	1,166,721 95,781	1,166,721 95,781	RES	370
95,781	100.000% 0.000%	WA WY	95,781 137,137	137,137	95,781 137,137	RES RES	370 370
-	0.000%	WY	42,706	42,706	42,706	RES	370
-	0.000%	CA	42,700 624	42,700 624	42,700 624	RES	370
	0.000%	ID	(138)	(138)	(138)	RES	371
_	0.000%	OR	18,512	18,512	18,512	RES	371
-	0.000%	UT	(7,408)	(7,408)	(7,408)	RES	371
(418)	100.000%	WA	(418)	(418)	(418)	RES	371
-	0.000%	WY	5,208	5,208	5,208	RES	371
-	0.000%	WY	(394)	(394)	(394)	RES	371
-	0.000%	CA	(700)	(700)	(700)	RES	373
-	0.000%	ID	8,557	8,557	8,557	RES	373
-	0.000%	OR	146,878	146,878	146,878	RES	373
-	0.000%	UT	(718,456)	(718,456)	(718,456)	RES	373
30,467	100.000%	WA	30,467	30,467	30,467	RES	373
-	0.000%	WY	46,812	46,812	46,812	RES	373
-	0.000%	WY	(9,931)	(9,931)	(9,931)	RES	373
-	0.000%	CA	65,838	65,838	65,838	RES	390
-	0.000%	CAGE	39,561	39,561	39,561	RES	390
(109,987)	6.884%	CN	(1,597,794)	(1,597,794)	(1,597,794)	RES	390
-	0.000%	ID	57,828	57,828	57,828	RES	390
-	0.000%	OR	442,298	442,298	442,298	RES	390
77,222	6.655%	SO	1,160,397	1,160,397	1,160,397	RES	390
-	0.000%	UT	296,051	296,051	296,051	RES	390
1,651	100.000%	WA	1,651	1,651	1,651	RES	390
-	0.000%	WY	79,923	79,923	79,923	RES	390
-	0.000%	WY	5,913	5,913	5,913	RES	390 201
-	0.000%	CAEE	2,658	2,658	2,658	RES	391 301
-	0.000%	CAEE	(4,096) (120,229)	(4,096)	(4,096)	RES	391 301
-	0.000%	CAGE	(120,229)	(120,229)	(120,229)	RES	391

Exhibit No. JLB-2r Docket UE-152253 Page 58 of 62 CORRECTED

### Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase End-of-Period Plant Balances

Adjustment 8.11

nent 8.11							
		TOTAL	TOTAL		WCA		WASHINGTON
ACCOUNT	<u>TYPE</u>	<b>COMPANY</b>	COMPANY	STAFF	FACTOR	FACTOR %	ALLOCATED
391	RES	(74,301)	(74,301)	(74,301)	CAGW	22.565%	(16,766)
391	RES	(47,007)	(47,007)	(47,007)	CN	6.884%	(3,236)
391	RES	29,812	29,812	29,812	ID	0.000%	-
391	RES	(31,536)	(31,536)	(31,536)	JBG	22.437%	(7,076)
391	RES	(28,427)	(28,427)	(28,427)	OR	0.000%	(1,010)
391	RES	931,078	931,078	931,078	SO	6.655%	61,961
391	RES	(128,349)	(128,349)	(128,349)	UT	0.000%	01,901
391	RES	(128,349) (16,836)		(128,349) (16,836)	WA	100.000%	(16,836)
			(16,836)				(10,050)
391	RES	(51,426)	(51,426)	(51,426)	WY	0.000%	-
391	RES	7,096	7,096	7,096	WY	0.000%	-
392	RES	2,523	2,523	2,523	CA	0.000%	-
392	RES	(1,491)	(1,491)	(1,491)	CAGE	0.000%	-
392	RES	(40,636)	(40,636)	(40,636)	CAGW	22.565%	(9,170)
392	RES	161,333	161,333	161,333	ID	0.000%	-
392	RES	524,919	524,919	524,919	OR	0.000%	-
392	RES	164,542	164,542	164,542	SO	6.655%	10,950
392	RES	166,225	166,225	166,225	UT	0.000%	-
392	RES	14,040	14,040	14,040	WA	100.000%	14,040
392	RES	70,169	70,169	70,169	WY	0.000%	-
392	RES	17,071	17,071	17,071	WY	0.000%	-
393	RES	(1,162)	(1,162)	(1,162)	CA	0.000%	-
393	RES	170,593	170,593	170,593	CAGE	0.000%	-
393	RES	12,390	12,390	12,390	CAGW	22.565%	2,796
393	RES	(3,752)	(3,752)	(3,752)	JBG	22.437%	(842)
393	RES	(69,015)	(69,015)	(69,015)	OR	0.000%	(042)
							-
393	RES	5,568	5,568	5,568	SO	6.655%	371
393	RES	61,458	61,458	61,458	UT	0.000%	-
393	RES	(6,828)	(6,828)	(6,828)	WA	100.000%	(6,828)
393	RES	(10,058)	(10,058)	(10,058)	WY	0.000%	-
393	RES	(447)	(447)	(447)	WY	0.000%	-
394	RES	(12,855)	(12,855)	(12,855)	CA	0.000%	-
394	RES	77,591	77,591	77,591	CAGE	0.000%	-
394	RES	9,679	9,679	9,679	CAGW	22.565%	2,184
394	RES	5,529	5,529	5,529	ID	0.000%	-
394	RES	(39,882)	(39,882)	(39,882)	JBG	22.437%	(8,948)
394	RES	53,033	53,033	53,033	OR	0.000%	-
394	RES	4,543	4,543	4,543	SO	6.655%	302
394	RES	84,299	84,299	84,299	UT	0.000%	-
394	RES	7,020	7,020	7,020	WA	100.000%	7,020
394	RES	2,256	2,256	2,256	WY	0.000%	_
394	RES	(3,858)	(3,858)	(3,858)	WY	0.000%	-
395	RES	(27,811)	(27,811)	(27,811)	CA	0.000%	-
395	RES	(100,715)	(100,715)	(100,715)	CAGE	0.000%	
395	RES	(53,782)	(53,782)	(53,782)	CAGW	22.565%	(12,136)
395	RES	(27,876)		(27,876)	ID	0.000%	(12,130)
			(27,876)				-
395	RES	(526,561)	(526,561)	(526,561)	OR	0.000%	-
395	RES	(30,430)	(30,430)	(30,430)	SO	6.655%	(2,025)
395	RES	8,955	8,955	8,955	UT	0.000%	-
395	RES	(44,102)	(44,102)	(44,102)	WA	100.000%	(44,102)
395	RES	33,199	33,199	33,199	WY	0.000%	-
395	RES	(33,151)	(33,151)	(33,151)	WY	0.000%	-
396	RES	366,841	366,841	366,841	CAGE	0.000%	-
396	RES	1,337	1,337	1,337	CAGW	22.565%	302
396	RES	414,390	414,390	414,390	ID	0.000%	-
396	RES	216,867	216,867	216,867	JBG	22.437%	48,658
396	RES	(31,183)	(31,183)	(31,183)	OR	0.000%	-
		· · · · · /	· · · · · /	× ) )			

Exhibit No. JLB-2r Docket UE-152253 Page 59 of 62 CORRECTED

### Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase End-of-Period Plant Balances

Adjustment 8.11

nt 8.11							
		TOTAL	TOTAL		WCA		WASHINGTON
ACCOUNT	TYPE	<u>COMPANY</u>	<u>COMPANY</u>	<u>STAFF</u>	FACTOR	FACTOR %	<u>ALLOCATED</u>
396	RES	207,659	207,659	207,659	SO	6.655%	13,819
396	RES	549,827	549,827	549,827	UT	0.000%	-
396	RES	204,959	204,959	204,959	WY	0.000%	-
396	RES	133,116	133,116	133,116	WY	0.000%	-
397	RES	25,027	25,027	25,027	CA	0.000%	-
397	RES	(54,679)	(54,679)	(54,679)	CAEE	0.000%	-
397	RES	4,077,527	4,077,527	4,081,739	CAGE	0.000%	-
397	RES	956,032	956,032	951,820	CAGW	22.565%	214,779
397	RES	3,486	3,486	3,486	CN	6.884%	240
397	RES	536,847	536,847	536,847	ID	0.000%	-
397	RES	153,476	153,476	153,476	JBG	22.437%	34,435
397	RES	1,456,703	1,456,703	1,456,703	OR	0.000%	-
397	RES	337,528	337,528	337,528	SO	6.655%	22,462
397	RES	1,203,427	1,203,427	1,203,427	UT	0.000%	-
397	RES	(206,113)	(206,113)	(206,113)	WA	100.000%	(206,113)
397	RES	267,775	267,775	267,775	WY	0.000%	-
397	RES	53,593	53,593	53,593	WY	0.000%	-
398	RES	(2,431)	(2,431)	(2,431)	CA	0.000%	-
398	RES	59,830	59,830	59,830	CAGE	0.000%	-
398	RES	(2,969)	(2,969)	(2,969)	CAGW	22.565%	(670)
398	RES	(646)	(646)	(646)	ID	0.000%	-
398	RES	(535)	(535)	(535)	JBG	22.437%	(120)
398	RES	(7,066)	(7,066)	(7,066)	OR	0.000%	-
398	RES	(133,764)	(133,764)	(133,764)	SO	6.655%	(8,902)
398	RES	39,182	39,182	39,182	UT	0.000%	-
398	RES	(6,744)	(6,744)	(6,744)	WA	100.000%	(6,744)
398	RES	10,295	10,295	10,295	WY	0.000%	-
398	RES	(832)	(832)	(832)	WY	0.000%	-
399	RES	(280,488,635)	(280,488,635)	(280,488,635)	CAEE	0.000%	-
DP	RES	(609,907)	(609,907)	(609,907)	CA	0.000%	-
DP	RES	411,895	411,895	411,895	ID	0.000%	-
DP	RES	4,852,178	4,852,178	4,852,178	OR	0.000%	-
DP	RES	1,278,107	1,278,107	1,278,107	UT	0.000%	-
DP	RES	1,434,018	1,434,018	1,434,018	WA	100.000%	1,434,018
DP	RES	539,994	539,994	539,994	WY	0.000%	-
GP	RES	286,716	286,716	286,716	SO	6.655%	19,080
OP	RES	23,065,381	23,065,381	23,065,381	CAGE	0.000%	-
SP	RES	(9,331,199)	(9,331,199)	(9,331,199)	CAGE	0.000%	-
SP	RES	1,547,718	1,547,718	1,547,718	SG	8.229%	127,354
TP	RES	299,297,334	299,297,334	299,297,334	CAGE	0.000%	-
TP	RES	19,797,089	19,797,089	19,797,089	CAGW	22.565%	4,467,223
	-	361,280,592	361,280,592	361,280,592			26,987,763

#### **Description of Adjustment:**

This adjustment walks the plant balances from June 2015 AMA to June 2015 Year End.

The associated depreciation expense and accumulated reserve impacts are accounted for in adjustment 6.2 and 6.3.

Staff supports the use of EOP as detailed in the direct testimony of sStaff witness Joanna Huang. However, the effects of certain changes due to the Idaho Power Asset Exchange (specifically the Reassignment and WCA Correction Assets) are captured in part in this adjustment. Staff contests the inclusion of costs related to the Reassignment Assets and removes those costs.

TOTAL

TOTAL

Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Idaho Asset Exchange Adjustment 8.13

		COMPANY	COMPANY	<b>STAFF</b>			WASHINGTON
ACCOUNT	TYPE	<u>COMPANY</u> as filed	<u>COMPANY</u> discovery	STAFF	EACTOR	FACTOR %	
Remove Plants to Idaho Power	$\underline{1111}$	us jueu	uiscovery		TACION	TACTOR 70	ALLOCATED
352	PRO	(88,857)	(88,857)	_	CAGE	0.000%	
352	PRO	(9,765,627)	(9,765,627)	-	CAGE	0.000%	-
355	PRO	(804,038)	(804,038)	-	CAGE	0.000%	-
355	PRO	(1,848,587)	(1,848,587)	-	CAGE	0.000%	-
350	PRO	(1,040,307) (9,365)	(1,848,387) (9,365)		CAGE	22.565%	-
			,	-			-
353	PRO	(4,326,909)	(4,326,909)	-	CAGW	22.565%	-
397	PRO	(1,899)	(1,899)	-	CAGW	22.565%	-
398	PRO	(219)	(219)	-	CAGW	22.565%	-
354	PRO	(9,458,992)	(9,458,992)	-	CAGE	0.000%	-
362	PRO	(11,960)	(11,960)	-	ID	0.000%	-
397	PRO	(120,817)	(120,817)	-	CAGE	0.000%	-
353	PRO	(366,555)	(366,555)	-	JBG	22.437%	-
397	PRO	(41,363)	(41,363)	-	JBG	22.437%	-
354	PRO	(7,603,314)	(7,603,314)		JBG	22.437%	-
355	PRO	(276,825)	(276,825)	-	JBG	22.437%	-
356	PRO	(5,480,394)	(5,480,394)	-	JBG	22.437%	-
356	PRO	(15,176,148)	(15,176,148)	-	CAGW	22.565%	-
354	PRO	(14,170,109)	(14,170,109)	-	CAGW	22.565%	-
355	PRO	(3,842,096)	(3,842,096)	-	CAGW	22.565%	
Total	:	(73,394,075)	(73,394,075)	-	=		-
<b>Remove Reserves to Idaho Power</b>							
108TP	PRO	7,039,810	7,039,810	-	CAGE	0.000%	-
108TP	PRO	16,381,461	16,381,461	-	CAGW	22.565%	-
108GP	PRO	681	681	-	CAGW	22.565%	-
108GP	PRO	25,236	25,236	-	CAGE	0.000%	-
108TP	PRO	7,079,860	7,079,860	-	JBG	22.437%	-
108GP	PRO	10,313	10,313	-	JBG	22.437%	-
108362	PRO	3,941	3,941	-	ID	0.000%	
Total		30,541,303	30,541,303	-	_		-
	-				-		
Add Plants from Idaho Power							
352	PRO	1,826,454	1,826,454	-	CAGE	0.000%	-
352	PRO	1,344,696	1,344,696	-	CAGW	22.565%	-
352	PRO	18,869	18,869	-	JBG	22.437%	-
353	PRO	6,622,693	6,622,693	-	CAGE	0.000%	-
353	PRO	20,946,823	20,946,823	-	CAGW	22.565%	-
353	PRO	3,073,893	3,073,893	-	JBG	22.437%	-
354	PRO	9,856,028	9,856,028	-	CAGW	22.565%	-
354	PRO	6,436,371	6,436,371	-	JBG	22.437%	-
355	PRO	283,563	283,563	-	CAGE	0.000%	-
355	PRO	2,535,285	2,535,285	-	CAGW	22.565%	-
355	PRO	45,987	45,987	-	JBG	22.437%	-
356	PRO	384,023	384,023	-	CAGE	0.000%	-
356	PRO	5,514,590	5,514,590	-	CAGW	22.565%	-
356	PRO	5,439,587	5,439,587	-	JBG	22.437%	-
397	PRO	1,198	1,198	-	JBG	22.437%	-
Total	-	64,330,061	64,330,061	-	-		-
					-		

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#### Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase Idaho Asset Exchange Adjustment 8.13

			TOTAL	TOTAL				WA GUDICTON
	ACCOUNT	TYPE	<u>COMPANY</u> as filed	<u>COMPANY</u> discovery	<b>STAFF</b>	FACTOR	FACTOR %	WASHINGTON ALLOCATED
	ACCOUNT	$\underline{11FE}$	as juea	aiscovery		FACTOR	FACTOR %	ALLOCATED
Add Reserve	es Transferred from Idah	o Power						
	108TP	PRO	(7,285,529)	(7,285,529)	-	JBG	22.437%	-
	108GP	PRO	(1,211)	(1,211)	-	JBG	22.437%	-
	108TP	PRO	(12,634,459)	(12,634,459)	-	CAGW	22.565%	-
	108TP	PRO	(1,251,923)	(1,251,923)	-	CAGE	0.000%	-
Total		_	63,797,543	(21,173,121)	-			-
ADIT Balan	282	PRO	1,727,109	1,727,109	-	WA	100.000%	-
Staff Adjust	ment for Modeling Effect							
	Depreciation Expense	PRO	-	-	(27,546)		100.000%	(27,546)
	Amortization Expense	PRO			(14,216)	WA	100.000%	(14,216)
	Electric Plant in Service	PRO	-	-	(2,303,664)	WA	100.000%	(2,303,664)
	Accum. Prov. For							
	Depreciation	PRO	-	-	812,805	WA	100.000%	812,805
	Accum. Prov. For							
	Amortization	PRO			58,926	WA	100.000%	58,926

### **Description of Adjustment:**

This adjustment reflects the rate base impacts of the Asset Exchange agreement between PacifiCorp and Idaho Power as approved in Order 01 of Docket No. UE-144136.

The Company's adjustment reflects only the Exchange Assets (Assets transferred between Idaho Power and Pacific Power). However, the Company made two other changes to transmission asset allocations: Reassignment Assets are related to assets previously owned by Pacific Power but newly assigned to the WCA after the exchange, and WCA Correction Assets are related to incorrect allocation of transmission assets. The effects of these changes are in the input data that developed the revenue requirement. Staff contest the inclusion of the Reassignment Assets and the Exchange Assets in this proceeding as detailed in my direct testimony, JLB-1T. To reflect the impact of Staff's recommendation, estimated modeling impacts are included through this adjustment.

The Reassignment Assets and WCA Correction Assets affect several other adjustments as well as the WCA Allocation factors. Staff included changes to other adjustments that were explicitly affected by the Reassignment Assets allocation. The estimated impact of the change in the WCA Allocation Factors is minimal and therefore is not included in Staff's revenue requirement model.

#### Pacific Power GRC UE-152253 Rate Plan Year 1 - Staff Proposed Revenue Requirement Increase WCA Allocation Factors

	West Control											
AVERAGE OF MONTHLY AVERAGE FACTOR												1
DESCRIPTION	FACTOR	CA	OR	WA	UT	ID	Wyo-UPL	WYP	WY	FERC-UPL	OTHER	NON-UTIL
Situs	S	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	-	0
System Generation	SG	1.5682%	25.5927%	8.2285%	43.2954%	5.6413%	2.6698%	12.6409%	15.3107%	0.3632%	0.0000%	0
System Capacity	SC	1.5771%	25.9991%	8.4113%	43.4102%	5.4390%	2.5496%	12.2450%	14.7946%	0.3687%	0.0000%	0
System Energy	SE	1.5417%	24.3733%	7.6801%	42.9508%	6.2484%	3.0303%	13.8286%	16.8589%	0.3468%	0.0000%	0
Control Area Energy - West	CAEW	4.5891%	72.5502%	22.8607%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0
Control Area Energy - East	CAEE	0.0000%	0.0000%	0.0000%	64.6802%	9.4095%	4.5634%	20.8246%	25.3880%	0.5223%	0.0000%	0
Washington Expedited Rate Filing - June 2015	SO	1.9895%	23.5002%	6.6548%	46.5822%	5.9545%	2.6215%	12.4111%	15.0326%	0.2862%	0.0000%	0
Gross Plant-System	GPS	1.9895%	23.5002%	6.6548%	46.5822%	5.9545%	2.6215%	12.4111%	15.0326%	0.2862%	0.0000%	0
System Net Plant	SNP	1.7446%	20.9510%	5.9886%	49.2460%	6.1175%	2.7152%	12.9265%	15.6417%	0.3077%	0.0030%	0
Division Net Plant Distribution	SNPD	3.5760%	26.4617%	6.3309%	47.8648%	4.7956%	1.7886%	9.1825%	10.9711%	0.0000%	0.0000%	0
Control Area Generation - West	CAGW	4.4289%	73.0061%	22.5651%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0
Control Area Generation - East	CAGE	0.0000%	0.0000%	0.0000%	67.7119%	8.7029%	4.0417%	18.9910%	23.0327%	0.5525%	0.0000%	0
Jim Bridger Generation	JBG	4.4037%	72.5918%	22.4370%	0.3842%	0.0494%	0.0229%	0.1078%	0.1307%	0.0031%	0.0000%	0
Jim Bridger Energy	JBE	4.5631%	72.1385%	22.7309%	0.3670%	0.0534%	0.0259%	0.1182%	0.1441%	0.0030%	0.0000%	0
Wheeling Revenue - Generation	WRG	0.9587%	15.8026%	4.8843%	53.0553%	6.8191%	3.1668%	14.8803%	18.0471%	0.4329%	0.0000%	0
Wheeling Revenue - Energy	WRE	0.9933%	15.7039%	4.9483%	50.6798%	7.3728%	3.5757%	16.3170%	19.8927%	0.4092%	0.0000%	0
Customer - System	CN	2.4136%	30.2751%	6.8837%	49.0419%	3.9191%	0.8351%	6.6313%	7.4665%	0.0000%	0.0000%	0
CIAC	CIAC	3.5760%	26.4617%	6.3309%	47.8648%	4.7956%	1.7886%	9.1825%	10.9711%	0.0000%	0.0000%	0
Bad Debt Expense	BADDEBT	3.6108%	38.5002%	14.1283%	33.6500%	3.7577%	0.0020%	6.3511%	6.3531%	0.0000%	0.0000%	0
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	0.0000%	10.9460%	10.9460%	0.0000%	0.0000%	0.00611
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13.3600%	0.0000%	0.0000%	0.0000%	11.6100%	11.6100%	0.0000%	0.0000%	0.0192
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%	0.0000%	0.0000%	0.0000%	15.5000%	15.5000%	0.0000%	0.0000%	0.01977
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61.2000%	14.9600%	0.0000%	0.0000%	0.0000%	16.7100%	16.7100%	0.0000%	0.0000%	0.0286
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15.2688%	0.0000%	0.0000%	0.0000%	20.6776%	20.6776%	0.0000%	0.0000%	0.028172
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	13.5384%	3.8051%	17.3435%	0.0000%	0.0000%	0.00386
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	1
System Net Transmission Plant	SNPT	0.9587%	15.8024%	4.8845%	53.0551%	6.8191%	3.1669%	14.8805%	18.0474%	0.4329%	0.0000%	0
Trojan Plant Allocator	TROJP	4.4532%	72.9368%	22.6100%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0
Trojan Decommissioning Allocator	TROJD	4.4575%	72.9246%	22.6179%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	2.6509%	12.1179%	14.7688%	0.3225%	0.0000%	0.05681001
DIT Balance	DITBAL	2.1677%	26.6350%	5.9047%	43.5282%	5.6202%	2.4561%	11.6658%	14.1219%	0.2895%	0.0000%	0.01732796
Tax Depreciation	TAXDEPR	1.9671%	25.6984%	4.5200%	44.2653%	5.7104%	2.5576%	11.9287%	14.4864%	0.3016%	0.0000%	0.03050823
SCHMAT Depreciation Expense	SCHMDEXP	2.0536%	22.7373%	6.6321%	46.1665%	5.9729%	2.8591%	13.2663%	16.1254%	0.3122%	0.0000%	0