

Bench Data Request 2 Supplemental Respon:
Attachment WUTC Bench 2-2
WASHINGTON REVISED PROTOCOL
Summary Adjustments

	4.2	4.3	4.4	4.5	4.6	4.7	4.8	4.9
	Blue Sky Program Costs	Miscellaneous General Expense	Regulatory Asset	California Sale Termination Settlement	Interest Expense on Customer Service Deposits	Wage and Employee Benefits - Page 1	Wage and Employee Benefits - Page 2	Wage and Employee Benefits - Pro Forma 1
Total Normalized								
1 Operating Revenues:								
2 General Business Revenues	29,393,443	-	-	-	-	-	-	-
3 Interdepartmental	(139)	-	-	-	-	-	-	-
4 Special Sales	39,002,238	-	-	-	-	-	-	-
5 Other Operating Revenues	(6,191,428)	-	-	-	-	-	-	-
6 Total Operating Revenues	62,204,114	-	-	-	-	-	-	-
7								
8 Operating Expenses:								
9 Steam Production	2,454,580	-	-	-	-	289,663	-	795,748
10 Nuclear Production	-	-	-	-	-	-	-	-
11 Hydro Production	233,044	-	-	-	-	40,813	-	112,120
12 Other Power Supply	62,729,083	-	-	-	-	73,129	-	200,897
13 Transmission	516,028	-	-	-	-	31,887	-	87,599
14 Distribution	602,701	-	-	-	-	171,054	28,288	469,913
15 Customer Accounting	432,119	-	-	-	-	-	121,680	-
16 Customer Service & Info	(2,190,538)	-	-	-	-	-	(1,667)	-
17 Sales	19	-	-	-	-	-	5	-
18 Administrative & General	3,187,823	(52,930)	(24,701)	1,390,865	29,149	-	651,991	-
19 Total O&M Expenses	67,964,859	(52,930)	(24,701)	1,390,865	29,149	606,546	800,297	1,666,277
20 Depreciation	939,582	-	-	-	-	-	-	-
21 Amortization	(52,163)	-	-	-	-	-	-	-
22 Taxes Other Than Income	137,434	-	-	-	-	-	-	-
23 Income Taxes: Federal	(4,959,307)	17,685	8,253	(464,702)	(9,739)	(5,023)	(202,653)	(267,387)
24 State	(678,478)	2,403	1,121	(63,145)	(1,323)	(683)	(27,537)	(36,334)
25 Deferred Income Taxes	5,030,585	-	-	-	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(310,535)	-	-	-	15,035	-	-	-
28 Total Operating Expenses:	68,071,977	(32,843)	(15,327)	863,018	18,087	9,329	376,356	496,577
29								
30 Operating Rev For Return:	(5,867,862)	32,843	15,327	(863,018)	(18,087)	(9,329)	(376,356)	(496,577)
31								
32 Rate Base:								
33 Electric Plant In Service	22,924,323	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	1,017,988	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-
41 Working Capital	1,308,882	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-
43 Misc Rate Base	698,857	-	-	-	-	-	-	-
44 Total Electric Plant:	25,950,050	-	-	-	-	-	-	-
45								
46 Deductions:								
47 Accum Prov For Deprec	(2,682,702)	-	-	-	-	-	-	-
48 Accum Prov For Amort	5,585	-	-	-	-	-	-	-
49 Accum Def Income Tax	(5,872,039)	-	-	-	-	-	-	-
50 Unamortized ITC	(137,642)	-	-	-	-	-	-	-
51 Customer Adv For Const	717,441	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(2,734,007)	-	-	-	-	-	-	-
54								
55 Total Deductions:	(10,703,364)	-	-	-	-	-	-	-
56								
57 Total Rate Base:	15,246,685	-	-	-	-	-	-	-
58								
60 Estimated ROE impact		0.011%	0.005%	-0.298%	-0.006%	-0.003%	-0.130%	-0.171%
61								-0.357%
65 TAX CALCULATION:								
66 Operating Revenue	(6,475,062)	52,930	24,701	(1,390,865)	(29,149)	(15,035)	(606,546)	(800,297)
67 Other Deductions	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-
69 Interest	(1,027,063)	-	-	-	-	-	-	-
70 Schedule "M" Additions	4,532,164	-	-	-	-	-	-	-
71 Schedule "M" Deductions	14,028,613	-	-	-	-	-	-	-
72 Income Before Tax	(14,944,448)	52,930	24,701	(1,390,865)	(29,149)	(15,035)	(606,546)	(800,297)
73								
74 State Income Taxes	(678,478)	2,403	1,121	(63,145)	(1,323)	(683)	(27,537)	(36,334)
75								
76 Taxable Income	(14,265,970)	50,527	23,580	(1,327,719)	(27,825)	(14,352)	(579,009)	(763,964)
77								
78 Federal Income Taxes	(4,993,090)	17,685	8,253	(464,702)	(9,739)	(5,023)	(202,653)	(267,387)
79 Adjustments to Calculated Tax:								(556,720)
80 Wyoming Wind Tax Credit	33,782							

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WASHINGTON REVISED PROTOCOL
 Summary Adjustments

	REBUTTAL		REBUTTAL							
	5.8		7.1	7.2	7.3	7.3a	7.4	7.5	7.6	7.7
	Hydro Deferral Recovery		Interest True- Up	Property Tax Expense	Renewable Energy Tax Credit	Adj Renewable Energy Tax Credit- STAFF	IRS Settlement Amortization	Malin Midpoint	Flow-Through Deferred Taxes	Domestic Manufacturing Deduction
	Total Normalized									
1 Operating Revenues:										
2 General Business Revenues	29,393,443	-	-	-	-	-	-	-	-	-
3 Interdepartmental	(139)	-	-	-	-	-	-	-	-	-
4 Special Sales	39,002,238	-	-	-	-	-	-	-	-	-
5 Other Operating Revenues	(6,191,428)	-	-	-	-	-	-	-	-	-
6 Total Operating Revenues	62,204,114	-	-	-	-	-	-	-	-	-
7										
8 Operating Expenses:										
9 Steam Production	2,454,580	-	-	-	-	-	-	-	-	-
10 Nuclear Production	-	-	-	-	-	-	-	-	-	-
11 Hydro Production	233,044	-	-	-	-	-	-	-	-	-
12 Other Power Supply	62,729,083	-	-	-	-	-	-	-	-	-
13 Transmission	516,028	-	-	-	-	-	-	-	-	-
14 Distribution	602,701	-	-	-	-	-	-	-	-	-
15 Customer Accounting	432,119	-	-	-	-	-	-	-	-	-
16 Customer Service & Info	(2,190,538)	-	-	-	-	-	-	-	-	-
17 Sales	19	-	-	-	-	-	-	-	-	-
18 Administrative & General	3,187,823	2,500,000	-	-	-	-	-	-	-	-
19 Total O&M Expenses	67,964,859	2,500,000	-	-	-	-	-	-	-	-
20 Depreciation	939,582	-	-	-	-	-	-	-	-	-
21 Amortization	(52,163)	-	-	-	-	-	-	-	-	-
22 Taxes Other Than Income	137,434	-	-	169,088	-	-	-	-	-	-
23 Income Taxes: Federal	(4,959,307)	-	343,152	(56,494)	(162,087)	(9,005)	387,625	263,825	-	(182,751)
24 State	(678,478)	-	46,629	(7,677)	-	-	-	35,849	-	-
25 Deferred Income Taxes	5,030,585	(948,750)	-	-	-	-	-	(142,702)	3,699,000	-
26 Investment Tax Credit Adj.	-	-	-	-	-	-	-	-	-	-
27 Misc Revenue & Expense	(310,535)	-	-	-	-	-	-	-	-	-
28 Total Operating Expenses:	68,071,977	1,551,250	389,781	104,917	(162,087)	(9,005)	387,625	156,972	3,699,000	(182,751)
29										
30 Operating Rev For Return:	(5,867,862)	(1,551,250)	(389,781)	(104,917)	162,087	9,005	(387,625)	(156,972)	(3,699,000)	182,751
31										
32 Rate Base:										
33 Electric Plant In Service	22,924,323	-	-	-	-	-	-	-	-	-
34 Plant Held for Future Use	-	-	-	-	-	-	-	-	-	-
35 Misc Deferred Debits	1,017,988	5,937,500	-	-	-	-	-	-	-	-
36 Elec Plant Acq Adj	-	-	-	-	-	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-	-	-	-	-	-
38 Prepayments	-	-	-	-	-	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-	-	-	-	-	-
40 Material & Supplies	-	-	-	-	-	-	-	-	-	-
41 Working Capital	1,308,882	-	-	-	-	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-	-	-	-	-	-
43 Misc Rate Base	698,857	-	-	-	-	-	-	-	-	-
44 Total Electric Plant:	25,950,050	5,937,500	-	-	-	-	-	-	-	-
45										
46 Deductions:										
47 Accum Prov For Deprec	(2,682,702)	-	-	-	-	-	-	-	-	-
48 Accum Prov For Amort	5,585	-	-	-	-	-	-	-	-	-
49 Accum Def Income Tax	(5,872,039)	(2,253,281)	-	-	-	-	1,550,500	1,035,916	(7,357,000)	-
50 Unamortized ITC	(137,642)	-	-	-	-	-	-	(453,130)	-	-
51 Customer Adv For Const	717,441	-	-	-	-	-	-	-	-	-
52 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-
53 Miscellaneous Deductions	(2,734,007)	-	-	-	-	-	-	-	-	-
54										
55 Total Deductions:	(10,703,364)	(2,253,281)	-	-	-	-	1,550,500	582,787	(7,357,000)	-
56										
57 Total Rate Base:	15,246,685	3,684,219	-	-	-	-	1,550,500	582,787	(7,357,000)	-
58										
60 Estimated ROE impact	-0.617%		-0.135%	-0.036%	0.056%	0.003%	-0.169%	-0.068%	-1.122%	0.063%
61										
65 TAX CALCULATION:										
66 Operating Revenue	(6,475,062)	(2,500,000)	-	(169,088)	-	-	-	-	-	-
67 Other Deductions	-	-	-	-	-	-	-	-	-	-
68 Interest (AFUDC)	-	-	-	-	-	-	-	-	-	-
69 Interest	(1,027,063)	-	(1,027,063)	-	-	-	-	-	-	-
70 Schedule "M" Additions	4,532,164	2,500,000	-	-	-	-	-	789,634	-	-
71 Schedule "M" Deductions	14,028,613	-	-	-	-	-	-	-	-	-
72 Income Before Tax	(14,944,448)	-	1,027,063	(169,088)	-	-	-	789,634	-	-
73										
74 State Income Taxes	(678,478)	-	46,629	(7,677)	-	-	-	35,849	-	-
75										
76 Taxable Income	(14,265,970)	-	980,435	(161,412)	-	-	-	753,785	-	-
77										
78 Federal Income Taxes	(4,993,090)	-	343,152	(56,494)	-	-	-	263,825	-	-
79 Adjustments to Calculated Tax:										
80 Wyoming Wind Tax Credit	33,782	-	-	-	(162,087)	(9,005)	387,625	-	-	(182,751)

