

Exhibit No. \_\_\_\_ (TES-14)  
Docket No. UE-050684  
Witness: Thomas E. Schooley

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION  
COMMISSION

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

DOCKET NO. UE-050684

Complainant,

v.

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

Respondent.

EXHIBIT TO SUPPLEMENTAL TESTIMONY OF

THOMAS E. SCHOOLEY

STAFF OF  
WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION

RE: PACIFICORP GENERAL RATE CASE

*PacifiCorp Schedule of Uncontested Adjustments*

January 27, 2006

PacifiCorp				Revenue	Revenue			
Schedule of Uncontested Adjustments				Requirement	Requirement			
Results based on Revised Protocol		Adj.	NOI	Net Rate Base	Impact	Impact		
		No.	Impact	Impact	per Staff	per Company	Difference	
						as filed	Reason	
							see footnotes	
1	Effective Price Change	3.2	9,327,735	-	(15,726,237)	(16,453,992)	727,755	1*, 3*
2	Revenue Normalizing Adjs.	3.3	12,123,251	-	(20,439,381)	(20,442,355)	2,974	1*
3	Little Mountain Steam Revenues	3.4	(23,526)	-	39,665	39,670	(5)	1*
4	Special Revenue Reclassification	3.5	(2,985,799)	-	5,033,953	5,034,686	(733)	1*
5	SO2 Allowances	3.6	202,011	(2,197,971)	(600,372)	(665,083)	64,711	1*, 2*
6	Centralia Gain	3.7	(3,452,624)	-	5,821,004	5,821,852	(848)	1*
7	Blue Sky Program Costs	4.2	32,843	-	(55,371)	(55,380)	9	1*
8	Misc. General Expense	4.3	15,327	-	(25,840)	(25,845)	5	1*
9	Regulatory Asset	4.4	(863,018)	-	1,455,018	1,455,230	(212)	1*
10	CA Sale Termination Settlement	4.5	(18,087)	-	30,493	30,498	(5)	1*
11	Interest on Cust. Service Deposits	4.6	(9,329)	-	15,728	15,731	(3)	1*
12	Wages & Benefits normalizing	4.7+4.8	(872,932)	-	1,471,733	1,471,949	(216)	1*
13	Wages & Benefits proforma	4.9+4.10	(1,540,334)	-	2,596,949	2,597,328	(379)	1*
14	International Assignees	4.11	245,274	-	(413,524)	(413,584)	60	1*
15	Customer Guarantees	4.12	2,528	-	(4,263)	(4,263)	(0)	1*
16	Cholla Transaction Costs	4.14	50,353	-	(84,893)	(84,904)	11	1*
17	DSM Amortization Removal	4.15	1,352,847	-	(2,280,853)	(2,281,185)	332	1*
18	Hydro Relicense Settlement	4.16	(50,706)	(777,356)	(6,391)	(29,247)	22,856	1*, 2*
19	Property Insurance	4.17	95,136	-	(160,396)	(160,419)	23	1*
20	West Valley Non-fuel Cost(MEHC)	4.21	256,364	-	(432,220)	(432,269)	49	1*
21	Affiliate Mgmt Fee(MEHC)	4.22	17,829	-	(30,058)	(30,062)	4	1*
22								
23	Net Power Cost T3 Study	5.1	(5,569,974)	-	9,390,783	9,392,148	(1,365)	1*
24	System Balancing Activity	5.2	(365,366)	-	615,995	616,086	(91)	1*
25	BPA Regional Exchange	5.3	(13,326,508)	-	22,468,032	22,471,302	(3,270)	1*
26	Colstrip #3 Removal	5.4	207,438	(3,500,734)	(763,501)	(866,539)	103,038	1*, 2*
27	Interest True-up	7.1	1,128,592	-	(1,902,767)	353,362	(2,256,129)	4*
28	Flow-through Deferred Taxes	7.6	(3,699,000)	(7,357,000)	5,366,828	5,151,306	215,522	1*, 2*
29	Domestic Manufacturing Deduct	7.7	182,751	-	(308,112)	(308,157)	45	1*
30	Update Sch. M	7.8	3,612,102	-	(6,089,879)	(6,090,765)	886	1*
31	Environmental Settlement	8.5	-	(1,579,666)	(186,708)	(233,179)	46,471	1*, 2*
32	Customer Advances	8.6	-	717,441	84,798	105,903	(21,105)	1*, 2*
33	Remove Colstrip #4 AFUDC	8.8	33,000	(531,339)	(118,438)	(134,077)	15,639	1*, 2*
34	Trojan Removal	8.9	12,966	1,289,240	130,520	168,445	(37,925)	1*, 2*
35	Total Uncontested Adjustments		(3,878,856)	(13,937,385)	4,892,295	6,014,192	(1,121,897)	

36  
37  
38  
39  
40  
41

Cause of differences in uncontested adjustments

- 1\* Application of a different conversion factor to revenue requirement calculation
- 2\* Application of different rates of return on rate base
- 3\* Staff includes revenue sensitive expenses.
- 4\* Automatically recalculates with changes in rate base or cost of debt