

UM 1209 A&G Stretch

APPENDIX 3

Cost Category	Amount	Description
UE 170 A&G Costs (minus):	\$251,199,908	From UE 170 (Weston Page 2.15) - FERC Accounts 920 - 935.
Non-labor A&G Adjustment	(\$17,678,571)	Staffs UE 170 \$6.057 million Oregon-allocated adjustment in system-wide amount minus SPJK Oregon-allocated adjustment, \$1.107 million, to prevent double counting with Corporate Overhead condition. (From workpapers (attached to e-mail) and final stipulated amount Order 05-1050. Partial Stipulation paragraph 5.e. page 4 of 13.)
Incentives Adjustment	(\$3,064,951)	Staffs UE 170 \$5.434 million Oregon-allocated adjustment in system-wide amounts attributable to A&G Accounts (see calculation below) (From Order 05-1050. Partial Stipulation paragraph 5.d. page 4 of 13.
Benefits Adjustment	(\$1,359,318)	Staffs UE 170 \$2.410 million Oregon-allocated adjustment in system-wide amounts attributable to A&G Accounts (see calculation below) (From Second Partial Stipulation, paragraph 5, page 2 of 9).
Management Fee Off-set	(\$1,532,485)	From Staff 1300 (UM 1209 - pages 8 and 9.
Affiliate Payment Off-set	\$0	\$7.93 was removed as it was not included in the \$251 million (Secondary & Duplicate Labor). From Staff 1300 (pages 10 and 11) and UE 170 Weston 2.15 and 4.18, page 9.
Pension Adjustment	\$744,386	UE 170, Appendix H, S-3, \$1.32 million increase adjustment system attributable to A&G.
WSSC Adjustment	\$535,714	UE 170, Appendix H, P-4, \$250 million increase adjustment system; 60% to WSSC.
Baseline A&G	\$228,844,684	Baseline A&G minus \$6.0 Stretch Goal.
Stretch Goal	\$222,844,684	Taken from UE 170; Weston 4.18, page 9.
Incentive / Benefit Attributable		
Account 920 SO	\$9,637,287	<u>Pension</u>
Account 921 SO	(\$2,002)	\$16,877,535
Account 922 SO	(\$1,891,289)	(\$3,505)
Account 923 SO	(\$306,251)	(\$3,312,166)
Account 929 SO	(\$121,531)	(\$536,329)
Account 935 Oregon	\$28,158	(\$212,834)
Account 935 SO	\$405,024	\$49,312
Total A&G	\$7,749,396	\$709,309
PacifiCorp Total	\$49,068,860	\$13,571,322
Percent Total Attributable to A&G	15.79%	\$80,376,959
UE 170 Adjustment Amount	(\$19,407,143)	15.79%
Adjustment Amount Attributable to A&G	(\$3,064,951)	\$4,714,286
		System-wide Numbers (Oregon-allocated = \$5.434 million for incentives; \$2.410 million for benefits; and \$1.32 million for pensions).