

Exhibit ____ (TES-4)
Docket UE-061546
Witness: Thomas E. Schooley

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

Complainant,

vs.

PACIFICORP dba Pacific Power & Light
Company,

Respondent.

DOCKET UE-061546

In the Matter of the Petition of

PACIFIC POWER & LIGHT COMPANY

For an Accounting Order Approving Deferral
of Certain Costs Related to the MidAmerican
Energy Holdings Company Transition.

DOCKET UE-060817

**EXHIBIT TO
TESTIMONY OF**

Thomas E. Schooley

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Lead-Lag

February 16, 2007

EXPENSE LAG ANALYSIS

a	b	c	d	e	f	g	h	i	j
		Amount	Term	Inv Date	Paid Date	Lag Days (f - e)	Dollardays (g * c)	If Lag Days at 30	Dollardays (i * c)
1	Terms other than net 30	\$ 1,195.31	0	4/11/02	4/16/02	5	\$ 5,977		
2		\$ 5,279.09	2%	3/30/02	4/9/02	10	\$ 52,791		
3		\$ 15,099.15	2%	4/1/02	4/10/02	9	\$ 135,892		
4		\$ 25,320.00	5%	4/25/02	5/1/02	6	\$ 151,920		
5		\$ 220.50	10	3/31/02	5/1/02	31	\$ 6,836		
6									
7									
8	Terms of net 30	\$ 5,508.92	30	3/24/02	12/10/02	261	\$ 1,437,828		
9		\$ 4,045.00	30	3/25/02	12/10/02	260	\$ 1,051,700		
10		\$ 4,211.65	30	3/26/02	12/10/02	259	\$ 1,090,817		
11		\$ 4,126.04	30	4/1/02	10/1/02	183	\$ 755,065		
12		\$ 22,000.00	30	11/19/01	4/2/02	134	\$ 2,948,000		
13		\$ 1,258.55	30	11/19/01	4/2/02	134	\$ 168,646		
14		\$ 6,089.53	30	4/3/02	7/22/02	110	\$ 669,848		
15		\$ 5,296.00	30	12/31/01	4/19/02	109	\$ 577,264		
16		\$ 5,480.00	30	12/31/01	4/18/02	108	\$ 591,840		
17		\$ 59.22	30	4/16/02	7/30/02	105	\$ 6,218		
18		\$ 90.96	30	3/28/02	7/1/02	95	\$ 8,641		
19		\$ 5,635.00	30	2/13/02	5/1/02	77	\$ 433,895		
20		\$ 5,550.00	30	2/13/02	5/1/02	77	\$ 427,350		
21		\$ 710.14	30	2/13/02	4/30/02	76	\$ 53,971		
22		\$ 1,566.39	30	2/20/02	4/30/02	69	\$ 108,081		
23		\$ 9,075.00	30	3/6/02	5/1/02	56	\$ 508,200		
24		\$ 6,195.00	30	3/7/02	5/1/02	55	\$ 340,725		
25		\$ 3,770.00	30	2/13/02	4/9/02	55	\$ 207,350		
26		\$ 2,655.00	30	3/8/02	5/1/02	54	\$ 143,370		
27		\$ 5,269.00	30	3/12/02	4/30/02	49	\$ 258,181		
28		\$ 675.00	30	2/28/02	4/18/02	49	\$ 33,075		
29		\$ 321.44	30	3/1/02	4/19/02	49	\$ 15,751		
30		\$ 204.17	30	3/1/02	4/19/02	49	\$ 10,004		
31		\$ 55.59	30	3/1/02	4/19/02	49	\$ 2,724		
32		\$ 0.53	30	3/1/02	4/19/02	49	\$ 26		
33		\$ 0.53	30	3/1/02	4/19/02	49	\$ 26		
34		\$ 0.53	30	3/1/02	4/19/02	49	\$ 26		
35		\$ 2,061.86	30	3/14/02	4/29/02	46	\$ 94,846		
36		\$ 491.92	30	3/1/02	4/16/02	46	\$ 22,628		
37		\$ 49.62	30	3/4/02	4/19/02	46	\$ 2,283		
38		\$ 15,427.97	30	3/18/02	5/1/02	44	\$ 678,831		
39		\$ 47.30	30	3/6/02	4/19/02	44	\$ 2,081		
40		\$ 41.42	30	3/6/02	4/19/02	44	\$ 1,822		
41		\$ 2,240.00	30	3/20/02	5/1/02	42	\$ 94,080		
42		\$ 343.37	30	3/8/02	4/19/02	42	\$ 14,422		
43		\$ 199.34	30	3/8/02	4/19/02	42	\$ 8,372		
44		\$ 58.98	30	3/8/02	4/19/02	42	\$ 2,477		
45		\$ 3,101.00	30	3/22/02	5/2/02	41	\$ 127,141		
46		\$ 1,200.00	30	3/1/02	4/10/02	40	\$ 48,000		
47		\$ 1,183.91	30	3/7/02	4/15/02	39	\$ 46,172		
48		\$ 264.00	30	2/22/02	4/2/02	39	\$ 10,296		
49		\$ 100.71	30	2/22/02	4/2/02	39	\$ 3,928		
50		\$ 70.59	30	3/11/02	4/19/02	39	\$ 2,753		
51		\$ 0.53	30	3/12/02	4/19/02	38	\$ 20		

EXPENSE LAG ANALYSIS

a	b	c	d	e	f	g	h	i	j
		Amount	Term	Inv Date	Paid Date	Lag Days (f - e)	Dollardays (g * c)	If Lag Days at 30	Dollardays (i * c)
52		\$ 55.59	30	3/15/02	4/19/02	35	\$ 1,946		
53		\$ 2.05	30	3/15/02	4/19/02	35	\$ 72		
54		\$ 531.17	30	3/28/02	4/29/02	32	\$ 16,997		
55		\$ 1,214.80	30	4/1/02	5/2/02	31	\$ 37,659		
56		\$ 607.05	30	3/29/02	4/29/02	31	\$ 18,819		
57		\$ 104,669.56	30	3/24/02	4/23/02	30	\$ 3,140,087		
58		\$ 3,290.00	30	3/4/02	4/3/02	30	\$ 98,700		
59									
60	Invoices Paid Early	\$ 122,310.00	30	3/25/02	4/23/02	29	\$ 3,546,990	30	\$ 3,669,300
61		\$ 7,685.00	30	3/25/02	4/23/02	29	\$ 222,865	30	\$ 230,550
62		\$ 3,150.00	30	3/4/02	4/2/02	29	\$ 91,350	30	\$ 94,500
63		\$ 164.00	30	3/26/02	4/24/02	29	\$ 4,756	30	\$ 4,920
64		\$ 60.75	30	3/27/02	4/25/02	29	\$ 1,762	30	\$ 1,823
65		\$ 80,900.00	30	3/25/02	4/22/02	28	\$ 2,265,200	30	\$ 2,427,000
66		\$ 80,021.41	30	3/26/02	4/23/02	28	\$ 2,240,599	30	\$ 2,400,642
67		\$ 78,394.76	30	4/1/02	4/29/02	28	\$ 2,195,053	30	\$ 2,351,843
68		\$ 8,130.00	30	4/2/02	4/30/02	28	\$ 227,640	30	\$ 243,900
69		\$ 6,230.00	30	4/3/02	5/1/02	28	\$ 174,440	30	\$ 186,900
70		\$ 5,296.61	30	4/15/02	5/13/02	28	\$ 148,305	30	\$ 158,898
71		\$ 3,190.07	30	4/15/02	5/13/02	28	\$ 89,322	30	\$ 95,702
72		\$ 3,045.00	30	3/11/02	4/8/02	28	\$ 85,260	30	\$ 91,350
73		\$ 1,750.00	30	3/6/02	4/3/02	28	\$ 49,000	30	\$ 52,500
74		\$ 539.74	30	4/15/02	5/13/02	28	\$ 15,113	30	\$ 16,192
75		\$ 477.06	30	4/15/02	5/13/02	28	\$ 13,358	30	\$ 14,312
76		\$ 291.50	30	3/27/02	4/24/02	28	\$ 8,162	30	\$ 8,745
77		\$ 55.59	30	3/22/02	4/19/02	28	\$ 1,557	30	\$ 1,668
78		\$ 21.50	30	3/25/02	4/22/02	28	\$ 602	30	\$ 645
79		\$ 19.19	30	4/1/02	4/29/02	28	\$ 537	30	\$ 576
80		\$ 3.51	30	4/1/02	4/29/02	28	\$ 98	30	\$ 105
81		\$ 27,856.29	30	4/23/02	5/20/02	27	\$ 752,120	30	\$ 835,689
82		\$ 1,865.48	30	4/16/02	5/13/02	27	\$ 50,368	30	\$ 55,964
83		\$ 834.96	30	4/9/02	5/6/02	27	\$ 22,544	30	\$ 25,049
84		\$ 278.01	30	3/26/02	4/22/02	27	\$ 7,506	30	\$ 8,340
85		\$ 235.00	30	4/9/02	5/6/02	27	\$ 6,345	30	\$ 7,050
86		\$ 223.86	30	4/9/02	5/6/02	27	\$ 6,044	30	\$ 6,716
87		\$ 171.84	30	4/2/02	4/29/02	27	\$ 4,640	30	\$ 5,155
88		\$ 115,701.02	30	4/3/02	4/29/02	26	\$ 3,008,227	30	\$ 3,471,031
89		\$ 48,740.40	30	3/28/02	4/23/02	26	\$ 1,267,250	30	\$ 1,462,212
90		\$ 27,679.60	30	3/29/02	4/24/02	26	\$ 719,670	30	\$ 830,388
91		\$ 13,855.00	30	3/21/02	4/16/02	26	\$ 360,230	30	\$ 415,650
92		\$ 12,858.62	30	3/29/02	4/24/02	26	\$ 334,324	30	\$ 385,759
93		\$ 9,836.40	30	4/25/02	5/21/02	26	\$ 255,746	30	\$ 295,092
94		\$ 9,241.50	30	3/22/02	4/17/02	26	\$ 240,279	30	\$ 277,245
95		\$ 8,140.65	30	4/19/02	5/15/02	26	\$ 211,657	30	\$ 244,220
96		\$ 7,754.25	30	4/12/02	5/8/02	26	\$ 201,611	30	\$ 232,628
97		\$ 5,901.80	30	3/29/02	4/24/02	26	\$ 153,447	30	\$ 177,054
98		\$ 4,884.03	30	4/12/02	5/8/02	26	\$ 126,985	30	\$ 146,521
99		\$ 2,022.08	30	3/28/02	4/23/02	26	\$ 52,574	30	\$ 60,662
100		\$ 1,933.68	30	3/31/02	4/26/02	26	\$ 50,276	30	\$ 58,010
101		\$ 1,819.33	30	4/17/02	5/13/02	26	\$ 47,303	30	\$ 54,580
102		\$ 1,365.88	30	4/3/02	4/29/02	26	\$ 35,513	30	\$ 40,976

EXPENSE LAG ANALYSIS

a	b	c	d	e	f	g	h	i	j
		Amount	Term	Inv Date	Paid Date	Lag Days (f - e)	Dollardays (g * c)	If Lag Days at 30	Dollardays (i * c)
103		\$ 1,206.24	30	4/24/02	5/20/02	26	\$ 31,362	30	\$ 36,187
104		\$ 1,118.00	30	4/10/02	5/6/02	26	\$ 29,068	30	\$ 33,540
105		\$ 1,100.00	30	3/28/02	4/23/02	26	\$ 28,600	30	\$ 33,000
106		\$ 1,069.84	30	4/11/02	5/7/02	26	\$ 27,816	30	\$ 32,095
107		\$ 974.61	30	4/18/02	5/14/02	26	\$ 25,340	30	\$ 29,238
108		\$ 853.98	30	4/5/02	5/1/02	26	\$ 22,203	30	\$ 25,619
109		\$ 853.87	30	4/10/02	5/6/02	26	\$ 22,201	30	\$ 25,616
110		\$ 763.85	30	4/3/02	4/29/02	26	\$ 19,860	30	\$ 22,916
111		\$ 730.87	30	4/6/02	5/2/02	26	\$ 19,003	30	\$ 21,926
112		\$ 726.59	30	4/12/02	5/8/02	26	\$ 18,891	30	\$ 21,798
113		\$ 531.17	30	3/27/02	4/22/02	26	\$ 13,810	30	\$ 15,935
114		\$ 511.69	30	3/24/02	4/19/02	26	\$ 13,304	30	\$ 15,351
115		\$ 341.82	30	4/17/02	5/13/02	26	\$ 8,887	30	\$ 10,255
116		\$ 311.96	30	4/25/02	5/21/02	26	\$ 8,111	30	\$ 9,359
117		\$ 154.51	30	4/5/02	5/1/02	26	\$ 4,017	30	\$ 4,635
118		\$ 136.92	30	4/25/02	5/21/02	26	\$ 3,560	30	\$ 4,108
119		\$ 92.71	30	3/31/02	4/26/02	26	\$ 2,410	30	\$ 2,781
120		\$ 55.59	30	3/29/02	4/24/02	26	\$ 1,445	30	\$ 1,668
121		\$ 28.78	30	4/19/02	5/15/02	26	\$ 748	30	\$ 863
122		\$ 16.03	30	4/10/02	5/6/02	26	\$ 417	30	\$ 481
123		\$ 2.76	30	3/29/02	4/24/02	26	\$ 72	30	\$ 83
124	Totals of Above	\$ 1,000,733.14					\$ 36,274,221		\$ 21,495,515
125	Lag-days in sample						36		
126									
127	Early Paid Invoices	\$ 716,517.16					\$ 19,597,753		
128	Lag-days of items paid in less than 30 days						27		
129									
130	Dollardays if paid at 30 days						\$ 21,495,515		
131									
132	Dollardays adjusted						\$ 38,171,984		
133	Lag-days in sample if all paid at minimum of 30 days						38		
134									
135									
136	Summary:								
137	<u>Tally of invoice counts</u>								
138	Count-not 30 day terms						5		
139	Count-30 day terms						115		
	Count- paid early						64		
	Count- paid in 26 days						36		

source: Exhibit ____ (PMW-5) at 4.2.4-1 to 4.2.4-2