

## Appendix A

PSE GRC Docket Nos. UE-240004 & UG-240005

Commission Authorized Revenue Requirement

Electric		COMMISSION DECISIONS		
Adj	Adjustment Description	NOI	Rate Base	Revenue Requirement
<b>Restating Adjustments</b>				
	Results of Operations	311,728,415	5,583,764,450	144,127,074
6.01	Revenues and Expenses	75,591,217	0	(100,718,068)
6.02	Pass-Thru Revenue & Expense	(121,459)	0	161,832
6.03	Temperature Normalization	(45,679,112)	0	60,863,048
6.04	FIT	2,711,361	0	(3,612,629)
6.05	Tax Benefit of Interest	30,881,914	0	(41,147,197)
6.06	Bad Debt Expense	359,715	0	(479,286)
6.07	Rate Case Expense	179,029	0	(238,539)
6.08	Excise Tax	(21,645)	0	28,840
6.09	Employee Insurance	35,901	0	(47,834)
6.10	Injuries & Damages	131,970	0	(175,837)
6.11	Incentive Pay	3,219,884	0	(4,290,187)
6.12	Investment Plan	(397,202)	0	529,233
6.13	Interest of Customer Deposits	(131,318)	0	174,969
6.14	Propoerty and Liab Insurance	(818,378)	0	1,090,410
6.15	Def Gains & Loss on Property Sale	(1,161,337)	0	1,547,370
6.16	D&O Insurance	18,268	0	(24,340)
6.17	Pension Plan	(2,936,476)	0	3,912,574
6.18	Wage Increase	(6,595,418)	0	8,787,764
6.19	AMA to EOP Rate Base	0	23,410,353	2,345,643
6.20	Update Depr Rates	3,150,854	3,150,854	(3,882,506)
6.21	WUTC Filing Fee	(2,412,352)	0	3,214,228
6.22	PF O&M	0	0	0
6.23	Remove AMR Plant & Depr	0	0	0
6.24	AMI Plant & Depr	(5,799,602)	(117,784,371)	(4,074,203)
6.25	Environmental Remediation	(42,170)	0	56,187
6.26	Est Plant Retirements Rate Base	0	0	0
6.27	Test Year Plant Roll Forward	0	0	0
6.28	Provisional Retirements Depr	0	0	0
6.29	Programmatic Provisional Proforma	0	0	0
6.30	Customer Driver Programmatic Provisional PF	0	0	0
6.31	Specific Provisional PF	0	0	0
6.32	Projected Provisional PF	0	0	0
6.33	Remove Test Year Deferrals	(74,914,559)	0	99,816,485
6.34	Regulatory Filing Fee Deferral	(4,296,289)	0	5,724,394
6.35	Participatory Funding Grants	101,020	0	(134,599)
6.36	Targeted Electrification Deferral Amort	(109,575)	0	145,998
6.37	LTIP	0	0	0

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		COMMISSION DECISIONS		
		NOI	Rate Base	Revenue Requirement
32.49	Finance Leases	0	0	0
6.38	Power Costs	902,859	0	(1,202,973)
6.39	Wild Horse Solar	173,457	(1,121,519)	(343,487)
6.40	Storm Exp Normalize	(1,159,982)	0	1,545,566
6.41	Electric Reg Assets & Liab	0	0	0
6.42	Green Direct	93,227	(92,162)	(133,450)
6.43	Storm Deferral Amort	(5,160,771)	0	6,876,234
6.44	Colstrip Removal	28,347,228	100,713,506	(27,678,798)
6.45	Acquisition Adjustment	698,603	0	(930,822)
6.46	TEP Tracker	(1,008)	(530,375)	(51,798)
6.59	CETA DR PPA Deferrals	0	0	0
6.48	CEIP Deferral	(1,668,808)	0	2,223,527
Staff-1	Restore CGR Tracker Costs			
Staff-2	Restore CARB Tracker Costs			
Staff-3	Restore Wildfire Tracker Costs			
<i>Total Restating Adjustments [incremental]</i>		<i>(6,830,956)</i>	<i>7,746,286</i>	<i>9,877,749</i>
<b>Grand Total Restating Adjustments</b>		<b>304,897,459</b>	<b>5,591,510,736</b>	<b>154,004,823</b>
<b>Rate Year 1 Adjustments</b>				
6.01	Revenues and Expenses	(165,618,964)	0	220,671,431
6.02	Pass-Thru Revenue & Expense	(11,287,816)	0	15,039,936
6.03	Temperature Normalization	0	0	0
6.04	FIT	2,988,240	0	(3,981,544)
6.05	Tax Benefit of Interest	6,160,187	0	(8,207,860)
6.06	Bad Debt Expense	0	0	0
6.07	Rate Case Expense	0	0	0
6.08	Excise Tax	0	0	0
6.09	Employee Insurance	(535,106)	0	712,978
6.10	Injuries & Damages	0	0	0
6.11	Incentive Pay	(1,138,135)	0	1,516,455
6.12	Investment Plan	0	0	0
6.13	Interest of Customer Deposits	0	0	0
6.14	Propoerty and Liab Insurance	0	0	0
6.15	Def Gains & Loss on Property Sale	16,099	0	(21,450)
6.16	D&O Insurance	0	0	0
6.17	Pension Plan	0	0	0
6.18	Wage Increase	0	0	0
6.19	AMA to EOP Rate Base	0	0	0
6.20	Update Depr Rates	0	0	0
6.21	WUTC Filing Fee	0	0	0
6.22	PF O&M	(10,002,590)	0	13,327,495
6.23	Remove AMR Plant & Depr	3,737,465	(60,657,667)	(11,057,519)
6.24	AMI Plant & Depr	(7,645,649)	117,784,371	21,988,714
6.25	Environmental Remediation	228,471	0	(304,416)
6.26	Est Plant Retirements Rate Base	0	0	0

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		NOI	Rate Base	Revenue Requirement
Adj	Adjustment Description			
6.27	Test Year Plant Roll Forward	7,196,283	(780,416,921)	(87,783,644)
6.28	Provisional Retirements Depr	2,738,289	3,513,839	(3,296,433)
6.29	Programmatic Provisional Proforma	(34,868,226)	706,681,309	117,265,787
6.30	Customer Driver Programmatic Provisional PF	(5,465,266)	225,233,495	29,849,622
6.31	Specific Provisional PF	(8,828,628)	462,980,459	58,152,466
6.32	Projected Provisional PF	(30,944,139)	333,430,916	74,638,820
6.33	Remove Test Year Deferrals	0	0	0
6.34	Regulatory Filing Fee Deferral	(8,102,990)	0	10,796,459
6.35	Participatory Funding Grants	(109,020)	0	145,259
6.36	Targeted Electrification Deferral Amort	(5,925,000)	8,887,500	8,784,995
6.37	LTIP	0	0	0
32.49	Finance Leases	(2,006,101)	0	2,672,938
6.38	Power Costs	(108,879,925)	0	145,072,087
6.39	Wild Horse Solar	0	182,247	18,261
6.40	Storm Exp Normalize	(332,863)	0	443,508
6.41	Electric Reg Assets & Liab	3,132,571	8,284,027	(3,343,818)
6.42	Green Direct	0	0	0
6.43	Storm Deferral Amort	4,194,472	0	(5,588,733)
6.44	Colstrip Removal	0	0	0
6.45	Acquisition Adjustment	0	(11,522,986)	(1,154,566)
6.46	TEP Tracker	0	0	0
6.59	CETA DR PPA Deferrals	(681,650)	511,428	959,476
6.48	CEIP Deferral	(1,203,226)	0	1,603,184
Staff-1	Restore CGR Tracker Costs	(19,301,153)	194,497,868	45,205,006
Staff-2	Reject recovery of DCARB/TEPP2	0	0	0
Staff-3	Restore Wildfire Tracker Costs	0		
<b>INCREMENTAL YEAR 1</b>		<b>(392,484,371)</b>	<b>1,209,389,884</b>	<b>644,124,894</b>
Grand Total Year 1		(87,586,912)	6,800,900,620	798,129,718
Less Changes to Other Price Schedules - Yr 1				(471,504,110)
Net Increase for RY1				<b>326,625,608</b>
<b>Rate Year 2 Adjustments</b>				
	Year 2 Impact for ROE Change			10,873,860
6.01	Revenues and Expenses	20,437,052	0	(27,230,417)
6.02	Pass-Thru Revenue & Expense	0	0	0
6.03	Temperature Normalization	0	0	0
6.04	FIT	560,044	0	(746,206)
6.05	Tax Benefit of Interest	3,921,908	0	(5,225,567)
6.06	Bad Debt Expense	0	0	0
6.07	Rate Case Expense	0	0	0
6.08	Excise Tax	0	0	0
6.09	Employee Insurance	0	0	0
6.10	Injuries & Damages	0	0	0
6.11	Incentive Pay	(4,069)	0	5,422

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		COMMISSION DECISIONS		
		NOI	Rate Base	Revenue Requirement
Adj	Adjustment Description			
6.12	Investment Plan	0	0	0
6.13	Interest of Customer Deposits	0	0	0
6.14	Propoerty and Liab Insurance	0	0	0
6.15	Def Gains & Loss on Property Sale	0	0	0
6.16	D&O Insurance	0	0	0
6.17	Pension Plan	0	0	0
6.18	Wage Increase	0	0	0
6.19	AMA to EOP Rate Base	0	0	0
6.20	Update Depr Rates	0	0	0
6.21	WUTC Filing Fee	0	0	0
6.22	PF O&M	(16,279,670)	0	21,691,104
6.23	Remove AMR Plant & Depr	0	0	0
6.24	AMI Plant & Depr	0	0	0
6.25	Environmental Remediation	391,701	0	(521,904)
6.26	Est Plant Retirements Rate Base	0	0	0
6.27	Test Year Plant Roll Forward	17,358,778	(352,250,229)	(58,986,468)
6.28	Provisional Retirements Depr	1,373,709	4,335,625	(1,388,989)
6.29	Programmatic Provisional Proforma	(20,647,116)	418,971,408	70,159,793
6.30	Customer Driver Programmatic Provisional PF	(3,227,884)	125,773,795	17,104,077
6.31	Specific Provisional PF	(8,420,361)	419,038,070	53,875,596
6.32	Projected Provisional PF	(23,599,334)	230,764,922	54,934,731
6.33	Remove Test Year Deferrals	0	0	0
6.34	Regulatory Filing Fee Deferral	0	0	0
6.35	Participatory Funding Grants	0	0	0
6.36	Targeted Electrification Deferral Amort	0	(5,925,000)	(603,139)
6.37	LTIP	0	0	0
32.49	Finance Leases	(1,002,479)	0	1,335,708
6.38	Power Costs	(25,886,410)	0	34,491,166
6.39	Wild Horse Solar	0	42,899	4,367
6.40	Storm Exp Normalize	(158,000)	0	210,520
6.41	Electric Reg Assets & Liab	6,991,937	(24,066,779)	(11,765,982)
6.42	Green Direct	0	0	0
6.43	Storm Deferral Amort	7,839,374	0	(10,445,216)
6.44	Colstrip Removal	0	0	0
6.45	Acquisition Adjustment	0	(5,761,493)	(586,495)
6.46	TEP Tracker	0	0	0
6.59	CETA DR PPA Deferrals	0	(340,952)	(34,707)
6.48	CEIP Deferral	0	0	0
Staff-1	Restore CGR Tracker Costs	(14,435,686)	297,714,966	49,540,272
Staff-2	Restore CARB Tracker Costs	0	0	0
Staff-3	Restore Wildfire Tracker Costs	0	0	0
<i>Year 2 Total [INCREMENTAL]</i>		<i>(54,786,506)</i>	<i>1,108,297,231</i>	<i>196,691,524</i>
Subtotal MYRP		(142,373,417)	7,909,197,851	994,821,242
Less Changes to Other Price Schedules - Yr 1				(471,504,110)

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COMMISSION DECISIONS

Adj	Adjustment Description	NOI	Rate Base	Revenue Requirement
	Less Changes to Other Price Schedules - Yr 2			6,597,703
	<b>Total Rate Increase for MYRP</b>			<b>529,914,835</b>