Exhibit No. (JLB-2) Docket UE-140762, et al. Witness: Jason L. Ball

#### BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

UE-140762 and UE-140617 (consolidated)

Complainant,

v.

PACIFIC POWER & LIGHT COMPANY,

Respondent.

In the Matter of the Petition of

PACIFIC POWER & LIGHT COMPANY,

For an Order Approving Deferral of Costs Related to Colstrip Outage.

In the Matter of the Petition of

PACIFIC POWER & LIGHT COMPANY,

For an Order Approving Deferral of Costs Related to Declining Hydro Generation.

**DOCKET UE-131384** (consolidated)

**DOCKET UE-140094** (consolidated)

#### **EXHIBIT TESTIMONY OF**

Jason L. Ball

STAFF OF WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

Revenue Requirement Model

October 10, 2014

#### PaclifCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Actual, Adjusted, & Normalized Results of Operations - Washington

			or managed accounts of v		J		
	(a)	(b)	(c)	(d)	(e)	(f)	(g) Adjusted Results
	Unadjusted Results	Restating	Total Adjusted	Pro Forma	Adjusted Results at Present Rates	Price Change	With Price Change
0tiP	2013 CBR	Adjustments	Actual Results	<u>Adjustments</u>	Fleschi Raies	2,41%	WHITTICE CHAIRE
Operating Revenues: 1 General Business Revenues	\$ 317,700,180	\$ 3,905,479	\$ 321,605,659	\$ -	\$ 321,605,659	\$ 7,740,733	\$ 329,346,392
	\$ 317,700,180		\$ 321,003,039	•	\$ 321,003,039	\$ 1,140,733	\$ 329,340,392
2 Interdepartmental	\$ 18,487,997	\$ - \$ 49,115,714	\$ 67,603,711	\$ (47,045,812)	\$ 20,557,899		\$ 20,557,899
3 Special Sales		\$ 49,115,714 \$ (5,636,807)		\$ (47,043,812)	\$ 5,470,598		\$ 5,470,598
4 Other operating revenues	\$ 11,424,456 \$ 347,612,633	\$ 47,384,386		\$ (47,362,863)	\$ 347,634,157	\$ 7,740,733	\$ 355,374,890
5 Total Operating Revenues	3 347,012,033	3 47,364,360	\$ 394,997,019	\$ (47,302,003)	3 347,034,137	\$ 1,140,133	\$ 333,314,690
<ul> <li>Operating Expenses:</li> </ul>							
8 Steam Production	\$ 59,484,322	\$ 2,343,667	\$ 61,827,989	\$ 5,079,244	\$ 66,907,233	1	\$ 66,907,233
9 Nuclear Production	\$ 32,404,322	\$ 2,545,007	\$ 01,027,707	\$ 5,075,244	\$ 00,501,255	1	\$ -
10 Hydro Production	\$ 7,355,376	\$ (28,190)	\$ 7,327,186	\$ 104,470	\$ 7,431,655		\$ 7,431,655
11 Other Power Supply	\$ 94,996,039	\$ 34,773,731		\$ (55,361,467)	\$ 74,408,303		\$ 74,408,303
12 Transmission	\$ 27,085,771	\$ 303,885		\$ 3,751,494	\$ 31,141,151		\$ 31,141,151
13 Distribution	\$ 12,193,373	\$ (371,809)		\$ 259,056	\$ 12,080,619	1 1	\$ 12,080,619
14 Customer Accounting	\$ 6,347,128	\$ 402,258		\$ 140,246	\$ 6,889,632	\$ 47,296	\$ 6,936,928
15 Customer Service & Info	\$ 11,445,807	\$ (10,683,513)		\$ 21,520	\$ 783,814	.,,,,,,	\$ 783,814
16 Sales	3 11,445,607	\$ (10,003,515)	¢ ,02,254	\$ 21,520	\$ -		\$ -
17 Administrative & General	\$ 13,226,426	\$ (1,360,416)	\$ 11,866,010	\$ 313,214	\$ 12,179,224		\$ 12,179,224
18 O&M Expense		\$ 25,379,614		\$ 25,379,614	\$ 211,821,632	\$ 47,296	\$ 211,868,928
19	232,134,242	25,575,614	φ 251,515,650	\$ 25,577,014	Ψ 211,021,032	47,250	211,000,720
20 Depreciation	\$ 42,465,252	\$ 1,209,606	\$ 43,674,858	\$ 750,603	\$ 44,425,461		\$ 44,425,461
21 Amortization	\$ 5,034,157	\$ 1,209,000	\$ 5,034,157	\$ 82,362	\$ 5,116,519		\$ 5,116,519
22 Taxes Other than Income	\$ 21,700,554	\$ (41,073)		\$ (807,244)		\$ 315,280.06	\$ 21,167,516
23 Income Taxes: Federal	\$ 1,000,694	\$ 7,624,348		\$ (3,488,183)		\$ 2,582,355	\$ 7,719,214
24 : State	\$ 1,000,054	\$ 7,024,348	\$ 0,020,042	\$ -	\$ -	,,,,,,,,,	\$ -
25 Deferred Income Taxes	\$ 4,870,545	\$ (1,356,097)	3,514,448	\$ 2,341,344	\$ 5,855,792		\$ 5,855,792
26 Investment Tax Credit Adj.	1,010,010	s (2,500,500)	\$ -	\$ -	s -		\$ -
27 Misc. Revenue & Expense	\$ 17,412	\$ (3,490)	\$ 13,922	\$ (776,049)	\$ (762,127)		\$ (762,127)
28 Total Operating Expenses:	\$ 307,222,856	\$ 32,812,907	\$ 340,035,763	\$ 32.812.907	\$ 292,446,371	\$ 2,944,931	\$ 295,391,302
29			·		·	1,	
30 Net Operating Revenue :	\$ 40,389,777	\$ 14,571,479	\$ 54,961,256	\$ 14,571,479	\$ 55,187,785	\$ 4,795,802	\$ 59,983,587
31	1						
32 Rate Base:		1					
33 Electric Plant in Service	\$ 1,647,982,661	\$ 63,205,959	\$ 1,711,188,620	\$ 40,737,064	\$ 1,751,925,684		\$ 1,751,925,684
34 Plant Held for Future Use	\$ 234,062	s -	\$ 234,062	\$ -	\$ 234,062		\$ 234,062
35 Misc. Deferred Debits	\$ 13,696,536	\$ (5,468,735)	\$ 8,227,801	\$ (202,652)	\$ 8,025,150		\$ 8,025,150
36 Electric Plant Acq Adj		s -	\$ -	\$ -	\$ -		\$ -
37 Nuclear Fuel		s -	\$	\$ -	\$ -		\$ -
38 Prepayments	\$ 1,743,279	\$ (1,743,279)	) \$ 0	s -	\$ 0		\$ 0
39 Fuel Stock	\$ 6,914,149	\$ (6,914,149)	) \$ 0	\$ -	\$ 0		\$ 0
40 Material & Supplies	\$ 6,926,885	\$ (6,926,885)		\$ -	\$ 0		\$ 0
41 Working Capital	\$ 2,438,704	\$ 28,579,779		<b>s</b> -	\$ 31,018,483		\$ 31,018,483
42 Weatherization Loans	\$ 1,932,316	s -	\$ 1,932,316	\$ -	\$ 1,932,316		\$ 1,932,316
43 Misc. Rate Base		s -	\$	\$ -	\$ -		\$ -
44 Total Electric Plant:	\$ 1,681,868,592	\$ 70,732,691	\$ 1,752,601,283	\$ 70,732,691	\$ 1,793,135,696	\$ -	\$ 1,793,135,696
45							
46 Deductions:							
47 Accum. Prov. for Depreciation	\$ (609,540,662						\$ (639,633,916)
48 Accum. Prov. for Amortization	\$ (46,230,330				\$ (46,269,157)		\$ (46,269,157)
49 Accum. Deferred Income Tax	\$ (231,233,127				\$ (246,671,788)		\$ (246,671,788)
50 Unamortized ITC	\$ (248,421				\$ (246,775)		\$ (246,775)
51 Customer Advances for Const.	\$ (7,410	\$ (481,414	(488,824)	\$ -	\$ (488,824)		\$ (488,824)
52 Customer Service Deposits		\$ (3,361,134)	) \$ (3,361,134)	\$ -	\$ (3,361,134)		\$ (3,361,134)
53 Miscellaneous Deductions	\$ (6,352,268	\$ (83,643)	) \$ (6,435,911)	\$ (402,746)	\$ (6,838,656)		\$ (6,838,656)
54	\$ -	<u>s</u> -	\$ -	\$ -	s -	<u>                                   </u>	
55 Total Rate Base Deductions	\$ (893,612,218	\$ (46,384,674	) \$ (939,996,892)	\$ (46,384,674)	\$ (943,510,251)	<u>s</u> -	\$ (943,510,251)
56	l .	11					H
57 Total Rate Base	\$ 788,256,374	\$ 24,348,018	\$ 812,604,392	\$ 24,348,018	\$ 849,625,445	\$ -	\$ 849,625,445
58		↓					
59 Return on Rate Base	5,124%	J	6.764%		6.496%		7.060%
60		1 1					
61 TAX CALCULATION	1.					35.00%	
62 Operating Revenue	\$ 46,261,016	\$20,839,730	\$ 67,100,746	(920,310)		\$7,378,157	\$ 73,558,593
63 Other Deductions	\$	·		-	\$ -		
64 Interest (AFUDC)	\$ (3,560,992		\$ (3,560,992)	-	\$ (3,560,992)	] [	\$ (3,560,992)
65 Interest	\$ 21,485,186	(\$177,757		970,735	\$ 22,278,164		\$ 22,278,164
66 Schedule "M" additions	\$ (9,707,042				\$ (7,850,506)		\$ (7,850,506)
67 Schedule "M" deductions	<u>s</u> -	\$541,076	\$ 541,076	6,718,479	\$ 7,259,555		\$ 7,259,555
68	1.		_				<u>                                 </u>
69 Income Before Tax	\$ 18,629,780	21,783,853	\$ 40,413,633	21,783,853	\$ 32,353,203	7,378,157	\$ 55,432,372
70 State Income Tax	\$ -	-	2 -		\$ -		\$ -
71 Taxable Income	\$ 18,629,780			21,783,853	\$ 32,353,203	7,378,157	\$ 55,432,372
72 Federal Income Tax Before Credits	\$ 6,520,423	7,624,349		7,624,349	\$ 21,769,121		\$ 21,769,121 \$ (6,186,762)
73 Energy Tax Credits	\$ (5,519,729	7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7	\$ (5,519,729) \$ 8.625.043			\$2,582,355	\$ (6,186,762) \$ 18,831,747
74 Federal Income Tax-Current	\$ 1,000,694	7,624,349	\$ 8,625,043	7,624,349	\$ 16,249,392	1 4∠,28∠,333	18,831,747

### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Summary of Adjustment-Staff vs. Pacificorp

			Summary of Adj	ustn	nent- Staff vs. P	acificorp		_			
			PacifiCorp's				Staff			Staff's ROR	
					Revenue			_	Revenue	Revenue	Revenue
	Adj.	NOI	Net Rate Base		Requirement	NOI	Net Rate Base	R	equirement	Requirement	Requirement
	No.	Impact	Impact	Im	pact per Filing	Impact	Impact		Impact	Impact	Difference
	er Books	\$ 40,389,777	\$ 788,256,374	\$	32,401,496	\$ 40,389,777	\$ 788,256,374	\$_	32,401,496	\$ 24,632,593	\$ (7,768,903)
Adjustments											
REVENUE			-					_			
Temperature Normalization	3.1	(3,700,295)	-	\$	5,973,999	(3,700,295)	-	\$	5,973,999	\$ 5,972,553	(1,446)
Revenue Normalizing	3.2	(4,827,929)	-	\$	7,794,526	(4,827,929)	-	\$	7,794,526	\$ 7,792,639	(1,887)
Effective Price Change	3.3	11,066,786	-	\$	(17,866,945)	11,066,786	-		(17,866,945)	\$ (17,862,619)	4,326
SO2 Emission Allowances Sales	3.4	481,474	(249,925)	\$	(808,271)	481,474		\$	(808,271)	\$ (805,614)	2,657
REC Revenues	3.5	(1,464,670)	-	\$	2,364,660	(1,464,670)		\$	2,364,660	\$ 2,364,087	(573)
Wheeling Revenue	3.6	225,696	-	\$	(364,378)	225,696		5	(364,378)	\$ (364,290)	, 88
Ancillary Revenue	3.7	26,862	-	\$	(43,367)	26,862		\$	(43,367)		10
Schedule 300 Fee Change	3.8	55,086	-	\$	(88,934)	-	-	\$	-	\$ -	88,934
Wind Wake Loss Revenue	3.9	16,828	·-	\$	(27,168)	16,828	-	\$	(27,168)	\$ (27,161)	7
3		ļ								2	
0&M											
Miscellaneous General Expense	4.1	14,374	-	\$	(23,206)	14,374	-	\$	(23,206)	\$ (23,201)	5
Wage & Employee Benefits - Restating	4.2	30,933	-	\$	(49,940)	30,933	-	\$	(49,940)	\$ (49,928)	12
Wage & Employee Benefits - Pro Form		(801,979)	-	\$	1,294,767	(801,979)	-	\$	1,294,767	\$ 1,294,453	(314)
Irrigation Load Control Program	4.4	3,472	-	\$	(5,605)	3,472	-	\$	(5,605)	\$ (5,604)	1 1
Remove Non-Recurring Entries	4.5	(101,034)	_	\$	163,115	(101,034)	_	\$	163,115	\$ 163,076	(39)
DSM Revenue & Expense Removal	4.6	6,923,690	-	\$	(11,178,059)	6,923,690	_	\$	(11,178,059)	\$ (11,175,352)	2,707
Insurance Expense	4.7	1,590,633		\$	(2,568,022)	1,744,866	_	\$	(2,817,027)	\$ (2,816,345)	(248,323)
Advertising Expense	4.8	261	-	\$	(421)	261	_	\$	(421)	\$ (421)	
Memberships & Subscriptions	4.9	(973)	_	\$	1,570	(973)	-	Š	1,570	\$ 1,570	
Uncollectible Expense	4.10	(274,576)	-	\$	443,294	(274,576)	-	\$	443,294	\$ 443,186	(108)
5 Legal Expenses	4,11	(139,979)	_	Š	225,992	(139,979)		Š	225,992	\$ 225,937	(55)
	4.11	27,339	-	5	(44,138)	(135,575)	-	\$	223,992	\$ 223,337	44,138
6 Collection Agency Fees			-			_	-	Š		s -	(1,511,448)
7 IHS Escelation	4.13	(936,191)	-	5	1,511,448	-		3	-	3 -	(1,311,440)
Barren goeta											
POWER COSTS		T 101 550			(10.000.000)	7 101 550			(12.002.577)	* (10.000.000	0.000
Net Power Costs Restating	5.1	7,484,568	•	\$	(12,083,577)	7,484,568	-		(12,083,577)		2,925
Net Power Costs Pro Forma	5.1.1	(5,539,982)	-	\$	8,944,111	590,409	-	\$	(953,194)	\$ (952,964)	(9,897,075)
2 James River Royalty Offset	5.2	441,934		\$	(713,488)	441,934		\$	(713,488)		173
3 Colstrip=3 Removal	5.3	314,398	(8,567,345)	\$	(1,568,475)	314,398	(8,567,345)	\$	(1,568,475)	\$ (1,483,743)	84,732
											i
DEPRECIATION/AMORTIZAT		}								i	
5 Hydro Decommissioning	6.1	(3,781)	(212,765)	\$	(20,242)	(3,781)	(212,765)	\$	(20,242)	\$ (18,142)	2,100
7 Depreciation/Amortization Reserve to F	OP 6.2	-	(6,526,993)	3	(808,234)	-		\$	(808,234)	\$ (743,775)	64,459
3 Proposed Depreciation Rates - Expense	6.3	(1,249,180)	(1,249,180)		1,862,073	(1,249,180)		\$	1,862,073	\$ 1,873,922	11,849
Vehicle Depreciation Study	6.4	74,724	(143,764)	\$	(138,441)	74,724	(143,764)	\$	(138,441)	\$ (136,992)	1,449
)											
TAX ADJUSTMENTS											-
2 Interest True Up	7.1	(87,526)	-	\$	141,308	277,542	-	\$	(448,082)		(589,282)
3 Property Tax Expense	7.2	(335,269)	-	\$	541,280	-	-	\$	-	\$ -	(541,280)
Renewable Energy Tax Credit	7.3	661,917	•	\$	(1,068,642)	661,917	-	\$	(1,068,642)	\$ (1,068,383)	259
5 Power Tax ADIT Balance	7.4	-	(1,637,024)	\$	(202,712)	-	(1,637,024)	\$	(202,712)	\$ (186,545)	16,167
5 WA Low Income Tax Credit	7.5	(25,873)	-	\$	41,771	-	-	\$	-	\$ -	(41,771)
7 WA Flow-Through	7.6	407,649	(9,662,969)		(1,854,696)	407,649		\$	(1,854,696)	\$ (1,759,107)	95,589
Remove Deferred State Tax Expense	7.7	493,727	246,864	\$	(766,536)	493,727	246,864	\$	(766,536)	\$ (768,781)	(2,245)
WA Public Utility Tax Adj.	7.8	524,708	-	8	(847,124)	524,708	-	\$	(847,124)	\$ (846,919)	205
)		· ·			, , ,						
RATE BASE		I								1	
2 Jim Bridger Mine Rate Base Adjustmen	t 8.1	(138,615)	26,734,872	\$	3,534,355	(138,615)	26,734,872	\$	3,534,355	\$ 3,270,272	(264,083)
3 Environmental Remediation	8.2	(171,517)			245,947	(171,517)	(250,034)	\$	245,947	\$ 248,349	2,402
Customer Advances for Construction	- 8.3	`-	(481,414)		(59,613)		(481,414)	\$	(59,613)		4,754
5 Major Plant Additions	8.4	(633,489)			5,616,730	(633,489)	37,099,266		5,616,730	\$ 5,250,096	(366,634)
Miscellaneous Rate Base Adj.	8.5	`~-	(23,721,364)		(2,937,405)			\$	(2,937,405)	\$ (2,703,137)	234,268
Powerdale Hydro Removal	8.6	(58,361)		\$	106,320	(58,361)	97,700	\$	106,320	\$ 105,332	(988
Removal of Colstrip =4 AFUDC	8.7	17,991	(360,049)		(73,630)	17,991	(360,049)		(73,630)	\$ (70,067)	3,563
Trojan Unrecovered Plant Adjustment	8.8	(99,762)	(83,643)		150,705	(99,762)	(83,643)	\$	150,705	\$ 151,492	787
Customer Service Deposits	8.9	(2,710)	(3,361,134)		(411,832)	(2,710)	(3,361,134)	\$	(411,832)	\$ (378,639)	33,193
Regulatory Asset Amortization	8.10	(1,950,000)		s	3,148,208	(2,944,621)	(0,001,134)	\$	4,753,989	\$ 4,752,838	1,604,630
2 Misc. Asset Sales and Removals	8.11	236,963	•	S	(382,568)	236,963	-	\$	(382,568)	\$ (382,476)	
	8.11	230,903	22,392,711	\$	2,772,878	230,303	22,392,711	\$	2,772,878	\$ 2,551,732	(221,146)
Adjust AMA Plant Balance to EOP	8.12	· ·		5			31,018,483	\$	3,841,004	\$ 3,534,670	
Investor Supplies working Capital	8.13	ı -	31,018,483	3	3,841,004	· -	31,010,403	٠	2,071,004	0/0,450رد ب	(306,334)
		(680,000)	106 777		1 005 202	(650, 200)	106 777	•	1 005 202	\$ 1,082,297	(2.000
5 Production Factor	9,1	(650,290)		\$	1,085,383	(650,290)	286,777 849,625,445	5	1,085,383		(3,086)
Total Ad	usiments	48,317,806	849,625,445	-	27,201,271	55,187,785	842,623,445		16,109,925	7,740,732	(19,460,539)
3				_	AWA			_	16 10		
				\$	27,201,269			\$	16,109,923	I	
Adjusted Results at Company's ROR a	a Conversion			\$	18,829,393			\$			
Adjusted Results at Company's ROR at At Staff's ROR and Conversion	a Conversion							-	7,740,733	1	
Adjusted Results at Company's ROR a: At Staff's ROR and Conversion Percentage Increase in Revenues	a Conversion				5.85%			_	7,740,733 2.41%	_	
At Staff's ROR and Conversion Percentage Increase in Revenues	a Conversion							_	2.41%	<u> </u>	
Adjusted Results at Company's ROR at At Staff's ROR and Conversion Percentage Increase in Revenues	a Conversion				5.85% 0.61940			_		<u> </u> 	
Adjusted Results at Company's ROR at At Staff's ROR and Conversion Percentage Increase in Revenues 2 B Conversion Factor	a Conversion	-						_	0.61955	-	
Adjusted Results at Company's ROR at At Staff's ROR and Conversion Percentage Increase in Revenues  Conversion Factor Capital Structure	a conversion		PacifiCorp		0.61940				0.61955	] ] nft`	-
Adjusted Results at Company's ROR at At Smf's ROR and Conversion Percentage Increase in Revenues 2 3 5 Conversion Factor 4 6 Capital Structure 6		Structure			0,61940 Weighted Cost		Structure	_	2.41% 0.61955 St	nff`	Weighted Cost
Adjusted Results at Company's ROR at At Smff's ROR and Conversion Percentage Increase in Revenues 2 1 Conversion Factor 4 5 Capital Structure 6	y-term Debt	48.25%	5.18%		0.61940 Weighted Cost 2.499%		50.62%	_	2.41% 0.61955 Str 5.18%	nff 2.62%	
Adjusted Results at Company's ROR at At Shaff's ROR and Conversion Percentage Increase in Revenues 2 3 4 5 6 7 7 8 8 8 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	g-term Debt t term Debt	48.25% 0.00%	5.18% 0,00%		0.61940 Weighted Cost 2.499% 0.000%		50.62% 0.00%	_	2.41% 0.61955 St 5.18% 0.00%	nff 2.62% 0.00%	0.000%
O Adjusted Results at Company's ROR at At Smit's ROR and Conversion Frenchispe Increase in Revienness  Conversion Factor  Conversion Factor  Copical Structure  Copical Structure	y-term Debt	48.25%	5.18% 0.00% 6.75%		0.61940 Weighted Cost 2.499%		50.62%		2.41% 0.61955 Str 5.18%	nff 2.62% 0.00%	2.622% 0.000% 0.015%

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Calculation of Revenue Requirement Deficiency or (Excess):

		-	PacifiCorp (as Filed)	Staff	Difference
1	Net Rate Base - Washington Jurisdiction	\$	849,625,445	\$ 849,625,445	
2					
3	Proposed Rate of Return		7.6700%	7.0600%	-0.6100%
4					
5	Net Operating Income Requirement	\$	65,166,272	\$ 59,983,556	(5,182,715)
6					
7	Proforma Net Operating Income	\$	48,317,806	\$ 55,187,785	6,869,979
8					
9	Net Operating Income Deficiency	\$	16,848,466	\$ 4,795,771	(12,052,695)
10		İ			•
11	NOI > Revenue Conversion Factor		61.940%	61.9550%	
12					
13	Revenue Requirement Deficiency (line 9/line 11)	\$	27,201,269	\$ 7,740,733	(19,460,536)

### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Conversion Factor

	Conversion ractor			
1 Operating Revenue   100,00000%   100,0000%   100,0000%   100,0000%   100,0000%   100,0000%   100,0000%   100,0000%   100,0000%   100,0000%   100,000%				
2 Operating Revenue Deductions:	1 Operating Payanya		· · · · · · · · · · · · · · · · · · ·	
Uncollectible Accounts		100.000076	100.000076	
State Utility Tax ((3.8734%- (Line 3 * 3.8734%)   3.8739%   3.8739%   0.200%   0.200%   0.200%   0.200%   0.200%   0.200%   0.5169%   0.5169%   0.5169%   0.5169%   0.5169%   0.5169%   0.5169%   0.000		oto 0.6240/	0.6110/	
Sub-Total   Sub-				
Sub-Total   95,293%   95,316%				
State Income Tax				
State Income Tax   0.000%		aı 95.293%	95.310%	
Sub-Total	•	0.0000/	0.0000/	
Sub-Total		ix 0.000%	0.000%	
Tederal Income Tax @ 35%   33.3526%   33.3606%   36.3606%   36.3		05.00200/	05.01.600/	
		.al 95.2930%	95.3160%	
Net Operating Income Conversion Factor				
Net Operating Income Conversion Factor		% 33.3526%	33.3606%	
Company uses inverse known as "Net to Gross Bump-up".	4 Net Operating Income Conversion Factor	or <u>61.9400%</u>	61.9550%	
Revenue Sensitive Tax Rates:  9	5			•
Revenue Sensitive Tax Rates:  9	6 Company uses inverse known as "Net to Gross Bump-up	o". 161.44660%	161.40750%	
8 Revenue Sensitive Tax Rates: 9				
Customer Accounts Expense Breakdown (JAM Output)   S   168,767   S   1				
10   Other taxes   4.0730%   4.073		ng 0.6340%	0.6110%	
Nominal Tax Rate   0.35   1.00   1.				•
Nominal Tax Rate   0.35		11075070	11072070	
Uncollectible Accounts   Sample   Company   Sampl		ate.	0.35	
Uncollectible Accounts (FERC Account 904)   \$ 2,038,688   \$ 1,963,863   Line 42	·		0.55	
General Business Revenues   \$321,605,659   \$321,605,659   Page 1 - (e)9		1) ¢ 2 020 600	¢ 1.062.962	Line 42
Uncollectible Accounts % 0.6340% 0.6110% Line 24/Line 277  28 29 29 20 20 20 20 20 20 20 20 20 20 20 20 20				
Solid   State   Solid   Soli	· · ·			
Customer Accounts Expense Breakdown (JAM Output)   S   S   S   S   S   S   S   S   S		% 0.6340%	0.6110%	Line 24/Line
Customer Accounts Expense Breakdown (JAM Output)   S   S   S   S   S   S   S   S   S				
Customer Accounts Expense Breakdown (JAM Output)   901 Supervision   S   \$   \$   \$   \$   \$   \$   \$   \$   \$				
Solid   Supervision   Solid				1
CN   \$ 168,767   \$ 168,767   \$ 168,767   \$ 168,767   \$ 168,767   \$ 168,767   \$ 168,767   \$ 168,767   \$ 168,767   \$ 168,767   \$ 168,767   \$ 168,767   \$ 168,767   \$ 168,767   \$ 168,767   \$ 168,767   \$ 168,767   \$ 148,291   \$ 940,882   \$ 148,291			ing the state of t	
\$ 168,767				
34		CN	\$ 168,767	
1	3	,	\$ 168,767	
CN \$ 148,291 \$ 940,882 \$ 903 Customer Receipts & Collections \$ \$ \$ 667,817 \$ CN \$ 3,142,045 \$ 3,809,862 \$ \$ 1,963,863 \$ GN \$ - CN \$ 1,191 \$ 1,965,054 \$ CN \$ 5,067 \$ 5	· F			
CN \$ 148,291 \$ 940,882 \$ 993 Customer Receipts & Collections \$ \$ \$ 667,817 \$ CN \$ 3,142,045 \$ 3,809,862 \$ \$ 1,963,863 \$ GN \$ - CN \$ 1,191 \$ 1,965,054 \$ CN \$ 5,067 \$ 5	95 902 Meter Reading Expense	S	\$ 792,591	
\$\frac{\\$940,882}{\\$38} \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\ \\	<u> </u>			
Sample   S				1
993 Customer Receipts & Collections  S \$ \$ 667,817	· ·		. 2.0,032	1
CN \$ 3,142,045 \$ 3,809,862		S	\$ 667.817	
\$ 3,809,862 \$ 3,809,862 \$ 1,963,863 \$ 1,963,863 \$ 1,963,863 \$ 1,191 \$ 1,965,054 \$ 1,965,067 \$ 1,965,0	-			
42   43   904 Uncollectible Accounts   S   \$ 1,963,863   44   SG   \$ \$ -		CIN		1
3   904 Uncollectible Accounts   S   S   S   S   S   S   S   S   S			<u>Φ 3,809,802</u>	1
SG \$ - 45 CN \$ 1,191 \$ 46 \$ 1,965,054 \$ 47 \$ 48 905 Misc. Customer Accounts Expense \$ CN \$ 5,067 \$ 50 \$ 5,067 \$ 51 \$ 52 Total Customer Account Expense \$ 6,889,631 \$ Page 1 - (e) 1			(m	
CN \$ 1,191 \$ 1,965,054 4 5 4 6 4 7 8 8 905 Misc. Customer Accounts Expense S \$ - CN \$ 5,067 \$ 5,067 \$ 5 1,067 \$ 1,067 \$			\$ 1,963,863	
\$ 1,965,054 47			5 -	
17		CN		
18   905 Misc. Customer Accounts Expense   S   S   S   S   S   S   S   S   S	46		\$ 1,965,054	
48   905 Misc. Customer Accounts Expense   S   S   S   S   S   S   S   S   S	47		,	
CN \$ 5,067 \$ 5,067 \$ 5,067 51 52 Total Customer Account Expense \$ 6,889,631 Page 1 - (e) I		S	\$ -	
\$ 5,067 51   52   Total Customer Account Expense   \$ 6,889,631   Page 1 - (e)1	49			
51   State   S				
52 Total Customer Account Expense \$ 6,889,631 Page 1 - (e)1	I ·		- 5,007	
			\$ 6889631	Page 1 - (e)1
	The state of the s		Ψ 0,002,031	1 1150 1 - (0)1

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Weighted Average Cost of Capital

	COMPANY	DDODGED			<del></del>
	COMPANY I	PROPUSED			
1	Type of Capital	Cap.Structure	Cost	Weighted Cost	Debt Rate
2 Long-term Debt		48.25%	5.18%	2.499%	
3 Short term Debt		0.00%	0.00%	0.000%	2.499%
4 Preferred Stock		0.02%	6.75%	0.001%	
5 Common Stock		51.73%	10.00%	5.173%	
6	Weighted Average Cost of Capital	100.00%	•	7.670%	
7					
8					
9	STAFF PR	OPOSED			
10					
11	Type of Capital	Cap.Structure	<u>Cost</u>	Weighted Cost	Debt Rate
12 Long-term Debt		50.62%	5.18%	2.622%	
13 Short term Debt		0.00%	0.00%	0.000%	2.622%
14 Preferred Stock		0.28%	5.43%	0.015%	
15 Common Stock		49.10%	9.00%	4.419%	
16	Weighted Average Cost of Capital	100.00%		7.060%	

		Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	REC & REA Revenue
Operating Revenues:	0.005.480	(5 (00 5(1)	(7, 107, 50.1)	17.005.005		
1 General Business Revenues	3,905,479	(5,692,761)	(7,427,584)	17,025,825	-	-
2 Interdepartmental	2,069,902	- '	-	-	-	-
3 Special Sales 4 Other operating revenues	(5,953,858)	_	_	-		(2,253,339)
5 Total Operating Revenues	21,524	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)
6		(-,,)	(111-11-12			
7 Operating Expenses:						
8 Steam Production	7,422,911	-	-	-	-	-
9 Nuclear Production	-	-	-			-
10 Hydro Production	76,279	-	-	-	-	
11 Other Power Supply	(20,587,736)	-	-	-	-	-
12 Transmission	4,055,380	-		-	-	
13 Distribution	(112,754)	-	-	-	-	-
14 Customer Accounting	542,504	-	-	-	-	-
15 Customer Service & Info	(10,661,993)	-	•	-	-	-
16 Sales	(1.047.000)	-	-	-	-	-
17 Administrative & General	(1,047,202)		-			
18 Total O&M Expense	(20,312,610)	-	-	-	-	-
10 Dangariation	1 060 000					
19 Depreciation	1,960,209 82,362	-	-	-	<del>-</del>	-
20 Amortization 21 Taxes Other than Income	(848,318)		-			
22 Income Taxes: Federal	4,136,165	(1,992,466)	(2,599,655)	5,959,039	(681)	(788,669)
23 : State	4,130,103	(1,332,700)	(2,527,033)	5,555,059	(001)	(.00,009)
24 Deferred Income Taxes	985,247	_	_	_	295,256	_
25 Investment Tax Credit Adj.	703,247	_	_	_	2,0,200	_
26 Misc. Revenue & Expense	(779,539)	_	-	-	(776,049)	_
27 Total Operating Expenses:	(14,776,485)	(1,992,466)	(2,599,655)	5,959,039	(481,474)	(788,669)
28	(21,770,100)	(2,22,111)	(=,,,)	-,,,	(,)	
29 Net Operating Income:	14,798,008	(3,700,295)	(4,827,929)	11,066,786	481,474	(1,464,670)
30						
31 Rate Base:						
32 Electric Plant in Service	103,943,023	-		-	_	-
33 Plant Held for Future Use	· · · -	_	-	_	·-	
34 Misc. Deferred Debits	(5,671,386)	-	-	-	-	-
35 Electric Plant Acq Adj	``` <u>-</u>		_	-	-	_
36 Nuclear Fuel	-	_	-	_	-	-
37 Prepayments	(1,743,279)	-	-	-	_	-
38 Fuel Stock	(6,914,149)	_	-	_	-	-
39 Material & Supplies	(6,926,885)	-	_	-	-	-
40 Working Capital	28,579,779		-	-	-	-
41 Weatherization Loans	-	-	-	-	-	-
42 Misc. Rate Base			<u>-</u>	_	-	-
43 Total Electric Plant:	111,267,104	-	-	-	-	-
44						
45 Deductions:						
46 Accum. Prov. for Depreciation	(30,093,254)	-	-	-	-	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	150.000	-
48 Accum. Deferred Income Tax	(15,438,661)	-	-	-	152,821	-
49 Unamortized ITC	1,646		-	-		-
50 Customer Advances for Const.	(481,414)	-	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	(400 746)	-
52 Miscellaneous Deductions	(486,388)	-	-	-	(402,746)	-
53 54 Total Deductions:	(49.898.033)				(249 925)	
54 Total Deductions:	(49,090,033)				(243,323)	
56 Total Rate Base:	61,369,071	_		_	(249,925)	_
59	01,505,071				(2.5,525)	
60 TAX CALCULATION	State Income Tax Rate					
61 Per Company	Federal Income Tax Rate		35%			
62 cross check	19,919,420		2270			
63 Operating Revenue	19,919,420	(5,692,761)	(7,427,584)	17,025,825	776,049	(2,253,339)
64 Other Deductions		., ,,		·	-	-
65 Interest (AFUDC)	-		-	_	-	-
66 Interest	792,978	_	-	-	-	-
67 Schedule "M" additions	1,856,536	_	-	-	58	· -
68 Schedule "M" deductions	7,259,555	-	-	-	778,052	-
69						
70 Income Before Tax	13,723,423	(5,692,761)	(7,427,584)	17,025,825	(1,945)	(2,253,339)
71 State Income Tax	-		-		-	_
72 Taxable Income	13,723,423	(5,692,761)	(7,427,584)	17,025,825	(1,945)	(2,253,339)
73 Federal Income Tax Before Credits	4,803,198	(1,992,466)	(2,599,655)	5,959,039	(681)	(788,669)
	(667,033)		_	_	-	_
74 Federal Tax Credit 75 Federal Income Tax	4,136,165	(1,992,466)	(2,599,655)	5,959,039	(681)	(788,669)

		Wheeling Revenue	Ancillary Revenue	Schedule 300 Fee Change	Wind Wake Loss Revenues
Operating Revenues:	3,905,479	_	_	, .	_
General Business Revenues     Interdepartmental	3,703,477	-	_	_	-
3 Special Sales	2,069,902	-	-	-	-
4 Other operating revenues	(5,953,858)	235,094	41,326		25,889
5 Total Operating Revenues	21,524	235,094	41,326	-	25,889
6					
7 Operating Expenses: 8 Steam Production	7,422,911	_	_	-	_
9 Nuclear Production	-,,	-	-	_	-
10 Hydro Production	76,279	-	-	-	=
11 Other Power Supply	(20,587,736)	-	-	-	-
12 Transmission	4,055,380	(112,130)	_	-	-
13 Distribution	(112,754)	-	-	-	-
14 Customer Accounting	542,504	-	-	-	·
15 Customer Service & Info 16 Sales	(10,661,993)	-	-	-	- -
17 Administrative & General	(1,047,202)	_	_	_	_
18 Total O&M Expense	(20,312,610)	(112,130)	-	-	_
•	, , , ,				
19 Depreciation	1,960,209	- "	<b>-</b> .	-	-
20 Amortization	82,362	-	-	<del>-</del>	
21 Taxes Other than Income	(848,318)	101 500	14.464	-	0.061
22 Income Taxes: Federal	4,136,165	121,528	14,464		9,061
23 : State	005 247	-	-	-	-
24 Deferred Income Taxes 25 Investment Tax Credit Adj.	985,247	_		-	
26 Misc. Revenue & Expense	(779,539)	_	_		_
27 Total Operating Expenses:	(14,776,485)	9,398	14,464	-	9,061
28					
29 Net Operating Income:	14,798,008	225,696	26,862		16,828
30					
31 Rate Base:					
32 Electric Plant in Service	103,943,023	-	-	-	-
33 Plant Held for Future Use	(5,671,386)	-		_	_
34 Misc. Deferred Debits 35 Electric Plant Acq Adj	(3,071,360)	_	_	-	
36 Nuclear Fuel		_	_	_	-
37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock	(6,914,149)	_	-	-	_
39 Material & Supplies	(6,926,885)		-	-	-
40 Working Capital	28,579,779	-	-	-	-
41 Weatherization Loans	-	-	-	-	-
42 Misc. Rate Base	111,267,104				
43 Total Electric Plant:	111,207,104				
45 Deductions:					
46 Accum. Prov. for Depreciation	(30,093,254)	-	-	-	
47 Accum. Prov. for Amortization	(38,827)	-	-	-	· -
48 Accum. Deferred Income Tax	(15,438,661)	-	-	-	·
49 Unamortized ITC	1,646	-	-	-	· .
50 Customer Advances for Const.	(481,414)	-	. •	-	
51 Customer Service Deposits	(3,361,134)	-	-	•	-
52 Miscellaneous Deductions	(486,388)	-	-		·
53 Total Deductions:	(49,898,033)			-	
55	(12)32243227				
56 Total Rate Base:	61,369,071	-	-	-	
59				.,	
60 TAX CALCULATION	State Income Tax Rate				
61 Per Company	Federal Income Tax Rate				
62 cross check		347,224	41,326		- 25,889
63 Operating Revenue	19,919,420	347,224	41,320		- 23,869
64 Other Deductions 65 Interest (AFUDC)		-	-		
66 Interest (AFODC)	792,978	-	-		. <u>-</u>
67 Schedule "M" additions	1,856,536		_		-
68 Schedule "M" deductions	7,259,555		-	*.	
69		-			
70 Income Before Tax	13,723,423	347,224	41,326		- 25,889
71 State Income Tax		-	41.055		05.000
72 Taxable Income	13,723,423 4,803,198	347,224 121,528	41,326 14,464		- 25,889 - 9,061
73 Federal Income Tax Before Credits		141.248	14,404		- 2,001
74 Federal Tay Credit			_		_
74 Federal Tax Credit 75 Federal Income Tax	(667,033) 4,136,165		14,464		- 9,061

4.2

			Miscellaneous General Expense Adj.	Gen Wage Increase Restating.	Gen Wage Increase Pro Forma	Irrigation Load Control Program
	Operating Revenues:	2 005 470				
	General Business Revenues Interdepartmental	3,905,479	-	-	-	-
	Special Sales	2,069,902	<b>-</b> .	-	-	_
	Other operating revenues	(5,953,858)				
5 6	Total Operating Revenues	21,524	-	-	.=	
7						
8	Steam Production	7,422,911		(8,712)	225,878	-
	Nuclear Production		-	(4.000)	-	-
	Hydro Production Other Power Supply	76,279 (20,587,736)	(571)	(4,029) (4,862)	104,470 126,049	(5,011)
	Transmission	4,055,380	(3/1)	(2,512)	65,116	(3,011)
	Distribution	(112,754)	(125)	(9,992)	259,056	-
	Customer Accounting	542,504	(1,703)	(5,409)	140,246	(22.0)
	Customer Service & Info Sales	(10,661,993)	(2,911)	(830)	21,520	(330)
	Administrative & General	(1,047,202)	(9,144)	(11,243)	291,478	-
18		(20,312,610)	(14,454)	(47,589)	1,233,813	(5,341)
	Depreciation Amortization	1,960,209 82,362	-	_	-	-
	Taxes Other than Income	(848,318)	-	-		
	Income Taxes: Federal	4,136,165	7,740	16,656	(431,834)	1,869
23		-	-		-	-
	Deferred Income Taxes Investment Tax Credit Adj.	985,247	-	-	-	-
	Misc. Revenue & Expense	(779,539)	(7,660)	-	-	
27	Total Operating Expenses:	(14,776,485)	(14,374)	(30,933)	801,979	(3,472)
28		4 / #00 000	14.074	20.022	(001.070)	2 470
29 30	Net Operating Income:	14,798,008	14,374	30,933	(801,979)	3,472
31	Rate Base:					
	Electric Plant in Service	103,943,023	-		-	-
	Plant Held for Future Use	-	-	-	-	-
	Misc. Deferred Debits	(5,671,386)	-	-	-	-
	Electric Plant Acq Adj Nuclear Fuel	-	-	-	-	-
	Prepayments	(1,743,279)	-	-	-	-
	Fuel Stock	(6,914,149)	-	-	-	-
	Material & Supplies	(6,926,885)	-	-	-	-
	Working Capital Weatherization Loans	28,579,779	-	-	_	-
	Misc. Rate Base		-	-	-	-
43		111,267,104				-
44 45						
	Accum. Prov. for Depreciation	(30,093,254)	-	_	-	_
47	Accum, Prov. for Amortization	(38,827)	-	-	-	-
	Accum. Deferred Income Tax	(15,438,661)	-	-	-	-
	Unamortized ITC Customer Advances for Const.	1,646 (481,414)	-	-	-	-
	Customer Service Deposits	(3,361,134)	-	-	-	-
	Miscellaneous Deductions	(486,388)			-	_
53						
54 55		(49,898,033)	· · · · · · · · · · · · · · · · · · ·	· · · · · · · · · · · · · · · · · · ·		
56 59	Total Rate Base:	61,369,071	-	-	· <del>-</del>	-
	TAX CALCULATION	State Income Tax Rate				
	Per Company	Federal Income Tax Rate				
62	cross check Operating Revenue	19,919,420 19,919,420	22,114	47,589	(1,233,813)	5,341
	Other Deductions				ر100و <i>دده</i> ود) 	. 5,541
65	Interest (AFUDC) .	-	-	-	-	-
	Interest	792,978	-	-	-	-
	Schedule "M" additions Schedule "M" deductions	1,856,536 7,259,555	-	-	-	
69				_	_	-
70	Income Before Tax State Income Tax	13,723,423	22,114	47,589	(1,233,813)	5,341
	Taxable Income	13,723,423	22,114	47,589	(1,233,813)	5,341
	Federal Income Tax Before Credits	4,803,198	7,740	16,656	(431,834)	) 1,869
	Federal Tax Credit Federal Income Tax	(667,033) 4 136 165	7,740	16,656	(431,834)	1,869
75	Lederal Income 19X	4,136,165	7,740	10,036	(431,834)	, 1,009

4.6

4.5

4.7

		Remove Non- Recurring Entries	DSM Removal Adjustment	Insurance Expense	Advertising	Memberships & Subscriptions
Operating Revenues:						
1 General Business Revenues	3,905,479	· .	-	·	=	-
2 Interdepartmental	0.000.000	-	-	-	-	-
3 Special Sales	2,069,902	(150 115)	-	-	-	-
4 Other operating revenues 5 Total Operating Revenues	(5,953,858) 21,524	(158,115)				
6	21,524	(156,115)				
7 Operating Expenses:						
8 Steam Production	7,422,911	(2,678)	-	-	-	-
9 Nuclear Production	· -	-	_	1_	-	-
10 Hydro Production	. 76,279	_	-	-	-	
11 Other Power Supply	(20,587,736)	-	-	(39,319)	-	-
12 Transmission	4,055,380	-	-	118,385	-	-
13 Distribution	(112,754)	-	<del>=</del> .	(313,797)	-	-
14 Customer Accounting	542,504	-	-	-	-	-
15 Customer Service & Info	(10,661,993)	-	(10,677,589)	-	(305)	-
16 Sales	<del>-</del>	-	-		-	-
17 Administrative & General	(1,047,202)	(0.500)	(4.0. (### #000)	(1,773,629)	(97)	1,497
18 Total O&M Expense	(20,312,610)	(2,678)	(10,677,589)	(2,008,360)	(402)	1,497
10.79	1.000.000					
19 Depreciation	1,960,209	-	-	-	-	-
20 Amortization	82,362			-		-
21 Taxes Other than Income	(848,318)	(54,403)	3,753,899	263,494	141	(524)
22 Income Taxes: Federal	4,136,165	(34,403)	3,733,699	203,494	141	(324)
23 State	095 247	· ·	-	-	-	-
24 Deferred Income Taxes	985,247	-	-	-	-	-
<ul><li>25 Investment Tax Credit Adj.</li><li>26 Misc. Revenue &amp; Expense</li></ul>	(779,539)	·		-	-	-
27 Total Operating Expenses:	(14,776,485)	(57,081)	(6,923,690)	(1,744,866)	(261)	973
28	(14,770,403)	(37,001)	(0,725,070)	(1,7-1,000)	(201)	213
29 Net Operating Income:	14,798,008	(101,034)	6,923,690	1,744,866	261	(973)
30 Tet Operating Internet	11,750,000	(202)001)	*,, == , == ,	.,,,,,,,,		
31 Rate Base:			•			
32 Electric Plant in Service	103,943,023	_	_	_	_	
33 Plant Held for Future Use	100,5 10,5=5	_	-		_	-
34 Misc. Deferred Debits	(5,671,386)	_		_	_	_
35 Electric Plant Acq Adj	(-,,)	-	-	-	_	-
36 Nuclear Fuel	-	-		-	-	
37 Prepayments	(1,743,279)	-	_	_	-	_
38 Fuel Stock	(6,914,149)		-	-	_	-
39 Material & Supplies	(6,926,885)	-	-	-	-	-
40 Working Capital	28,579,779	-		-	-	-
41 Weatherization Loans	-	-	-	-	-	-
42 Misc. Rate Base			-			
43 Total Electric Plant:	111,267,104	<del>-</del>	-		-	
44						
45 Deductions:						
46 Accum. Prov. for Depreciation	(30,093,254)	-	-	-	-	-
47 Accum. Prov. for Amortization	(38,827)		-	-	-	-
48 Accum. Deferred Income Tax	(15,438,661)	-	-	-	-	-
49 Unamortized ITC	1,646	-	-	-	-	-
50 Customer Advances for Const.	(481,414)	•	-	-	-	-
51 Customer Service Deposits	(3,361,134)	· -	-	-	-	-
52 Miscellaneous Deductions	(486,388)	-	-	-	-	-
53 54 Total Deductions:	(49,898,033)			-		
55	(49,898,033)					
56 Total Rate Base:	61,369,071	_	_	_	_	_
59	01,305,071					
	State Income Tax Rate					
	Federal Income Tax Rate				•	•
62 cross check	19,919,420					
63 Operating Revenue	19,919,420	(155,437)	10,677,589	2,008,360	402	(1,497)
64 Other Deductions		` -		· · ·	_	-
65 Interest (AFUDC)	-	-	-	-	-	-
66 Interest	792,978	-	-	-	-	_
67 Schedule "M" additions	1,856,536	-	47,838	-	-	-
68 Schedule "M" deductions	7,259,555	<u>-</u>	_	1,255,521	-	-
69						
70 Income Before Tax	13,723,423	(155,437)	10,725,427	752,839	402	(1,497)
71 State Income Tax	-					
72 Taxable Income	13,723,423	(155,437)	10,725,427	752,839	402	(1,497)
73 Federal Income Tax Before Credits	4,803,198	(54,403)	3,753,899	263,494	141	(524)
74 Federal Tax Credit	(667,033)		_	_	_	_
74 rederat Tax Credit	4,136,165	(54,403)	3,753,899	263,494	141	(524)

4.10 4.11 4.12

			Uncollectible	Legal	Collection	IHS Global Insight
	Operating Revenues:		Expense	Expense	Agency Fees	Escalation
1 (	General Business Revenues	3,905,479		-	_	_
	Interdepartmental		_	-	-	_
	Special Sales	2,069,902	-	-		-
	Other operating revenues	(5,953,858)	· -	-		•
5	Total Operating Revenues	21,524		-	-	
6 7	Operating Expenses:					
	Steam Production	7,422,911	_	8,569	· _	-
	Nuclear Production		_	-	_	
	Hydro Production	76,279		(343)	-	-
	Other Power Supply	(20,587,736)	-	(61,551)	-	-
	Transmission	4,055,380	-	(5,247)	-	-
	Distribution	(112,754)		(29,261)	-	•
	Customer Accounting	542,504	422,425	(2,949)	-	=
	Customer Service & Info	(10,661,993)	-		-	-
	Sales Administrative & General	(1,047,202)		306,135	_	
18	Total O&M Expense	(20,312,610)	422,425	215,352		
10	Total Odin Expense	(20,012,010)	122, 125	210,002		
19	Depreciation	1,960,209	-	_	_	-
	Amortization	82,362	-	_	-	
21	Taxes Other than Income	(848,318)	-	-	-	-
22	Income Taxes: Federal	4,136,165	(147,849)	(75,373)	-	-
23	: State	-	-	-	-	-
	Deferred Income Taxes	985,247	-	-	-	-
	Investment Tax Credit Adj.	-	-	-	-	-
	Misc. Revenue & Expense	(779,539)	074 576	120.070		
27_	Total Operating Expenses:	(14,776,485)	274,576	139,979		-
28 29	Net Operating Income:	14,798,008	(274,576)	(139,979)		
30	Net Operating facome:	14,770,000	(274,370)	(133,713)		
31	Rate Base:					
	Electric Plant in Service	103,943,023	_	_	_	_
	Plant Held for Future Use	-		_	-	-
	Misc. Deferred Debits	(5,671,386)	-		_	_
	Electric Plant Acq Adj	•	-	_	-	-
36	Nuclear Fuel	•	-	-	-	-
37	Prepayments	(1,743,279)		-		-
	Fuel Stock	(6,914,149)		-	-	-
	Material & Supplies	(6,926,885)	-	-	-	-
	Working Capital	28,579,779	<del>-</del>	-	-	-
	Weatherization Loans	-	-	-	_	-
42 -	Misc. Rate Base  Total Electric Plant:	111,267,104	-			
44	Total Electric Flant,	111,207,101				
45	Deductions:					
	Accum, Prov. for Depreciation	(30,093,254)	-	_	-	-
47	Accum. Prov. for Amortization	(38,827)	-	-	-	-
48	Accum. Deferred Income Tax	(15,438,661)	-	-	-	-
49	Unamortized ITC	1,646	-	-	-	-
	Customer Advances for Const.	(481,414)		-	-	-
	Customer Service Deposits	(3,361,134)		-	-	-
	Miscellaneous Deductions	(486,388)	-	-	-	-
53 54	Total Deductions:	(49,898,033)				
	Total Deductions:	(49,090,033)	-	<u>-</u> _		
55 56	Total Rate Base:	61,369,071	_	_	-	-
59	Total Pate Base.	0,,003,071				
_	TAX CALCULATION	State Income Tax Rate				
	Per Company	Federal Income Tax Rate				
62	cross check	19,919,420				
63	Operating Revenue	19,919,420	(422,425)	(215,352)	-	-
64	Other Deductions		-	-	-	-
	Interest (AFUDC)	-	-	-	-	-
	Interest	792,978	-		-	•
	Schedule "M" additions	1,856,536	-	-	-	-
	Schedule "M" deductions	7,259,555		-	-	•
69	Income Before Tow	13,723,423	(422,425)	(215 252)		
	Income Before Tax State Income Tax	15,745,445	(422,423)	(215,352)	- -	<del>-</del>
	Taxable Income	13,723,423	(422,425)	(215,352)		
	Federal Income Tax Before Credits	4,803,198		(75,373)		-
	Federal Tax Credit	(667,033)			-	_
	Federal Income Tax	4,136,165		(75,373)	_	-

5.1.1

			Net Power Costs	Net Power Costs	James River	Removal of
			Restating	Pro Forma	Royalty Offset	Colstrip #3
	Operating Revenues:		_			
	General Business Revenues	3,905,479	• •	-	-	-
	Interdepartmental	0.000.000	40 116 714	(47 200 017)	-	-
	Special Sales	2,069,902 (5,953,858)	49,115,714	(47,209,017)	679,898	-
5	Other operating revenues  Total Operating Revenues	(3,933,838)	49,115,714	(47,209,017)	679,898	<del></del>
6	Total Operating Revenues	21,027	12,112,711	(11,203,011)	0,2,020	
7.	Operating Expenses:					-
8	Steam Production	7,422,911	2,396,809	4,462,529	-,	-
9	Nuclear Production	-	-	-	-	-
	Hydro Production	76,279		(55.050.655)	-	-
	Other Power Supply	(20,587,736)	34,894,113	(56,069,655) 3,489,790	-	-
	Transmission Distribution	4,055,380 (112,754)	310,073	3,469,190		_
	Customer Accounting	542,504	-	_	-	-
	Customer Service & Info	(10,661,993)	-	-	_	_
	Sales		-	_	-	-
17	Administrative & General	(1,047,202)			-	
18	Total O&M Expense	(20,312,610)	37,600,995	(48,117,337)	-	
	Depreciation	1,960,209	-	4	-	(428,046)
	Amortization	82,362	-			(41.072)
	Taxes Other than Income Income Taxes: Federal	(848,318) 4,136,165	4,030,152	317,912	237,964	(41,073) 41,616
23	: State	4,130,103	4,030,132	311,912	231,304	41,010
	Deferred Income Taxes	985,247	-	-	-	113,105
	Investment Tax Credit Adj.	,00,211	-	_	-	,
	Misc. Revenue & Expense	(779,539)	-	-	_	_
27	Total Operating Expenses:	(14,776,485)	41,631,147	(47,799,425)	237,964	(314,398)
28						
29	Net Operating Income:	14,798,008	7,484,568	590,409	441,934	314,398
30						
31	Rate Base:				*	(00.207.056)
	Electric Plant in Service	103,943,023	-	-	-	(28,327,256)
	Plant Held for Future Use	(5,671,386)	-	-	-	-
	Misc. Deferred Debits Electric Plant Acq Adj	(3,071,300)	_	_	_	_
	Nuclear Fuel	_		_	_	_
	Prepayments	(1,743,279)	_	-	_	
	Fuel Stock	(6,914,149)		-	-	-
	Material & Supplies	(6,926,885)	-	-	-	-
40	Working Capital	28,579,779	-	-	-	-
	Weatherization Loans	-	•	-	· -	-
	Misc. Rate Base	111.007.104			-	(20 227 256)
43	Total Electric Plant:	111,267,104			· · · · · · · · ·	(28,327,256)
44						
. 45	Accum, Prov. for Depreciation	(30,093,254)	-	_	_	18,631,294
	Accum. Prov. for Amortization	(38,827)		_	_	
	Accum. Deferred Income Tax	(15,438,661)		-	_	1,126,971
	Unamortized ITC	1,646	-	-	-	1,646
50	Customer Advances for Const.	(481,414)	-	-	-	-
	Customer Service Deposits	(3,361,134)		-	- ·	-
52	Miscellaneous Deductions	(486,388)	-	-	-	-
53		(40,000,022)				10.750.011
54		(49,898,033)				19,759,911
55 56		61,369,071			_	(8,567,345)
59		01,505,071				. (0,507,515)
	TAX CALCULATION	State Income Tax Rate		-		
	Per Company	Federal Income Tax Rate				
62		19,919,420				
63	Operating Revenue	19,919,420	11,514,720	908,321	679,898	469,119
	Other Deductions	•	-	-	-	-
	Interest (AFUDC)	#0A 0#0		-	-	
	Interest	792,978	-	-	-	(52,188)
	' Schedule "M" additions Schedule "M" deductions	1,856,536 7,259,555	-	-	-	298,029
68		7,259,555		, -	-	270,029
	Income Before Tax	. 13,723,423	11,514,720	908,321	679,898	118,902
	State Income Tax	10,120,120	- 4,0 1 1,7 20			
	Taxable Income	13,723,423	11,514,720	908,321	679,898	118,902
	Federal Income Tax Before Credits	4,803,198	4,030,152	317,912	237,964	41,616
	Federal Tax Credit	(667,033)				
75	Federal Income Tax	4,136,165	4,030,152	317,912	237,964	41,616

		Hydro Decommissioning	Deprec. & Amort. Reserve to Dec 2013 Balance	Proposed Depreciation Rates - Expense	Vehicle Depreication Study
Operating Revenues:		Decommissioning	2015 Dalance	- Expense	Study
1 General Business Revenues	3,905,479	-	-		_
2 Interdepartmental		-		-	-
3 Special Sales	2,069,902	•	-	-	-
4 Other operating revenues	(5,953,858)		-		
5 Total Operating Revenues	21,524		-	-	-
6					-
7 Operating Expenses:	7 422 011	•			(50,322)
8 Steam Production 9 Nuclear Production	7,422,911		-	-	(30,322,
0 Hydro Production	76,279	- -	_	_	(16,833)
1 Other Power Supply	(20,587,736)	_	-	-	(9,067
2 Transmission	4,055,380	-		-	(4,684
3 Distribution	(112,754)	-	-	-	(18,634
4 Customer Accounting	542,504	-	-	-	(10,104)
5 Customer Service & Info	(10,661,993)	-	-	-	(1,548)
6 Sales	-	-	-	-	_
7 Administrative & General	(1,047,202)		•		(20,966)
8 Total O&M Expense	(20,312,610)	-	-	-	(132,158)
				0.010.016	
9 Depreciation	1,960,209	-		2,013,216	
20 Amortization	82,362	-		-	-
21 Taxes Other than Income	(848,318)	(44.040)	-	-	(86,330)
22 Income Taxes: Federal	4,136,165	(44,842)	-		(80,330)
23 : State	095 247	40 602	-	(764,036)	143,764
24 Deferred Income Taxes 25 Investment Tax Credit Adj.	985,247	48,623	-	(704,030)	143,704
26 Misc. Revenue & Expense	(779,539)	_	-		-
27 Total Operating Expenses:	(14,776,485)	3,781		1,249,180	(74,724)
28	(14,770,402)	3,701		1,215,150	(, 1, 1 = 1,
9 Net Operating Income:	14,798,008	(3,781)	-	(1,249,180)	74,724
30					
Rate Base:					
32 Electric Plant in Service	103,943,023	-	-	_	-
33 Plant Held for Future Use	, , <u>-</u>	-	-	-	-
34 Misc. Deferred Debits	(5,671,386)	_	-	_	-
35 Electric Plant Acq Adj		-	-	-	_
36 Nuclear Fuel	-	-	-	-	-
37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock	(6,914,149)	-	-	· <del>-</del>	· -
39 Material & Supplies	(6,926,885)	-	-	-	-
40 Working Capital	28,579,779	-	-	-	-
I Weatherization Loans	-	-	-	-	-
42 Misc. Rate Base	-	-	-	<u>-</u>	
43 Total Electric Plant:	111,267,104	-		-	
14 15					
Deductions:	(30,093,254)	(196,210)	(6,488,165)	(2,013,216)	
46 Accum. Prov. for Depreciation 47 Accum. Prov. for Amortization		(190,210)	(38,827)		-
48 Accum. Deferred Income Tax	(38,827) (15,438,661)	(16,555)	(30,027)	764,036	(143,764
48 Accum, Deferred income 1 ax 49 Unamortized ITC	1,646	(10,333)	-	704,030	(175,704
50 Customer Advances for Const.	(481,414)	-	-	-	_
51 Customer Service Deposits	(3,361,134)		-	_	_
52 Miscellaneous Deductions	(486,388)	-	-		_
53	(,500)				
	(49,898,033)	(212,765)	(6,526,993)	(1,249,180)	(143,764
54 Total Deductions:					(142 764
Total Deductions:	61,369,071	(212,765)	(6,526,993)	(1,249,180)	(143,704
54 Total Deductions: 55 66 Total Rate Base:	61,369,071	(212,765)	(6,526,993	(1,249,180)	(143,764
Total Deductions:   55	State Income Tax Rate	(212,765)	(6,526,993	(1,249,180)	(143,764
Total Deductions:   55	State Income Tax Rate Federal Income Tax Rate	(212,765)	(6,526,993	(1,249,180)	(143,764
Total Deductions:   55	State Income Tax Rate Federal Income Tax Rate 19,919,420	(212,765)	(6,526,993)		· · · · · · · · · · · · · · · · · · ·
Total Deductions:  Total Rate Base:  Company  Total Calculation  Total Calculation  Total Calculation  Total Deductions:	State Income Tax Rate Federal Income Tax Rate	(212,765)	(6,526,993)	(2,013,216)	· · · · · · · · · · · · · · · · · · ·
Total Deductions:  Total Rate Base:  Total Rate Base:  Total Rate Base:  Total Rate Base:  Company  Cross check  Other Deductions	State Income Tax Rate Federal Income Tax Rate 19,919,420	(212,765)	(6,526,993		132,158
Total Deductions:   55	State Income Tax Rate Federal Income Tax Rate 19,919,420 19,919,420	(212,765)	(6,526,993 - - -		132,158
Total Deductions:  Total Rate Base:  Total Rate Base:  Total Rate Base:  Total Rate Base:  Operating Revenue  Active Deductions  Interest (AFUDC)	State Income Tax Rate Federal Income Tax Rate 19,919,420 19,919,420	(212,765)	(6,526,993) - - - -	(2,013,216)	132,158
Total Deductions:  Total Rate Base:  Company  Co	State Income Tax Rate Federal Income Tax Rate 19,919,420 19,919,420	- - - -	(6,526,993 - - - - -		132,158
Total Deductions:  Total Rate Base:  Total Pase:  Total Rate Base:   State Income Tax Rate Federal Income Tax Rate 19,919,420 19,919,420	(212,765) - - - - - - 128,121	(6,526,993 - - - - - -	(2,013,216)	132,158	
Total Deductions:  Total Rate Base:  Cross check	State Income Tax Rate Federal Income Tax Rate 19,919,420 19,919,420 792,978 1,856,536 7,259,555	128,121	- - - - -	(2,013,216) - - - - 2,013,216	132,158 - - - - (378,814
Total Deductions:  Total Rate Base:  Company  Co	State Income Tax Rate Federal Income Tax Rate 19,919,420 19,919,420	- - - -	- - - - -	(2,013,216)	132,158 - - - - (378,814
54 Total Deductions: 55 Total Rate Base: 59 60 TAX CALCULATION 61 Per Company 62 cross check 63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions 69 70 Income Before Tax 71 State Income Tax	State Income Tax Rate Federal Income Tax Rate 19,919,420 19,919,420	- - - - 128,121 (128,121)	- - - - - -	(2,013,216) - - - 2,013,216 - 0	(378,814
54 Total Deductions: 55 56 Total Rate Base: 59 60 TAX CALCULATION 61 Per Company 62 cross check 63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions 69 70 Income Before Tax 71 State Income Tax 72 Taxable Income	State Income Tax Rate Federal Income Tax Rate 19,919,420 19,919,420 792,978 1,856,536 7,259,555 13,723,423 13,723,423	128,121 (128,121) (128,121)	-	(2,013,216) - - - - 2,013,216 - 0	(378,814 (246,657
54 Total Deductions: 55 Total Rate Base: 59 60 TAX CALCULATION 61 Per Company 62 cross check 63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions 69 70 Income Before Tax 71 State Income Tax	State Income Tax Rate Federal Income Tax Rate 19,919,420 19,919,420	- - - - 128,121 (128,121)	-	(2,013,216) - - - 2,013,216 - 0 - - 0 0	

		Interest True-up	Property Tax Expense	Renewable Energy Tax Credit	Power Tax ADIT Balance
Operating Revenues:	2 005 470				
1 General Business Revenues	3,905,479	₹.	-	-	-
2 Interdepartmental 3 Special Sales	2,069,902	-	-	-	-
4 Other operating revenues	(5,953,858)	-	-	-	-
5 Total Operating Revenues	21,524	-		-	-
6					
7 Operating Expenses:					
8 Steam Production	7,422,911	-	-	-	-
9 Nuclear Production	-	-	-	-	-
10 Hydro Production	76,279	-	-	-	-
11 Other Power Supply	(20,587,736)	-	-	-	-
12 Transmission	4,055,380	-	-	-	-
13 Distribution	(112,754)	-	-	-	-
14 Customer Accounting	542,504	-	-	-	•
15 Customer Service & Info 16 Sales	(10,661,993)	-	-	-	-
	(1,047,202)	-	-	-	-
17 Administrative & General 18 Total O&M Expense	(20,312,610)			<u>_</u>	<del></del>
10 Total Oken Expense	(20,312,010)	-			_
19 Depreciation 20 Amortization	1,960,209 82,362	-	-	-	-
21 Taxes Other than Income	(848,318)	<u>-</u>			
22 Income Taxes: Federal	4,136,165	(277,542)	-	(661,917)	-
23 : State	7,130,103	(277,572)	<del>-</del>	(551,517)	
24 Deferred Income Taxes	985,247	_	_	_	-
25 Investment Tax Credit Adj.		-	-	-	_
26 Misc. Revenue & Expense	(779,539)	_ '	_	_	_
27 Total Operating Expenses:	(14,776,485)	(277,542)	-	(661,917)	-
28	( , , , , , , , , , , , , , , , , , , ,				
29 Net Operating Income:	14,798,008	277,542		661,917	
30					
Rate Base:	100 040 000				
32 Electric Plant in Service	103,943,023	-	-	-	-
33 Plant Held for Future Use	(5 671 286)	-	-	-	
34 Misc. Deferred Debits	(5,671,386)	-	-	-	-
35 Electric Plant Acq Adj 36 Nuclear Fuel	_	_		_	
37 Prepayments	(1,743,279)			_	
38 Fuel Stock	(6,914,149)	-	_		, _
39 Material & Supplies	(6,926,885)	_	-	· _	
40 Working Capital	28,579,779		_	_	
41 Weatherization Loans	· -		_	-	-
42 Misc. Rate Base	-	-	-	· 1	-
43 Total Electric Plant:	111,267,104	-		-	
44					
45 Deductions:					
46 Accum. Prov. for Depreciation	(30,093,254)	-	-	-	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	<u>.</u>
48 Accum. Deferred Income Tax	(15,438,661)	-	-	-	(1,637,024)
49 Unamortized ITC	1,646	-	-		-
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(486,388)	-	-	-	-
53 Total Deductions:	(AD 808 U53)		,		(1,637,024)
54 Total Deductions:	(49,898,033)	<del></del>	-		(1,037,024)
56 Total Rate Base: 59	61,369,071	-	-	-	(1,637,024)
60 TAX CALCULATION	State Income Tax Rate				
61 Per Company	Federal Income Tax Rate				
62 cross check	19,919,420				
63 Operating Revenue	19,919,420	-	-	-	_
64 Other Deductions		_	-	_	-
65 Interest (AFUDC)	-	-	-	-	-
66 Interest	792,978	792,978	-	-	-
67 Schedule "M" additions	1,856,536	•	-	-	-
68 Schedule "M" deductions	7,259,555	-	-	-	-
69	,				
70 Income Before Tax	13,723,423	(792,978)	-	-	-
71 State Income Tax			-	-	
72 Taxable Income	13,723,423	(792,978)			-
73 Federal Income Tax Before Credits	4,803,198	(277,542)		(((1,017)	-
74 Federal Tax Credit 75 Federal Income Tax	(667,033) 4,136,165	(277,542)	-	(661,917) (661,917)	

7.6

7.5

7.7

		WA Low Income Tax Credit	WA Flow-through	Remove Deferred State Tax & Expense Balance	WA Public Utility Ta Adjustment
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-	-	
2 Interdepartmental		-	-	-	
3 Special Sales	2,069,902	•	-	-	*
4 Other operating revenues	(5,953,858)		-	-	
5 Total Operating Revenues	21,524	-	-	<u> </u>	
6					
7 , Operating Expenses:					
8 Steam Production	7,422,911	-	-	-	
9 Nuclear Production	-	-	-	-	
0 Hydro Production	76,279	-	-	-	
1 Other Power Supply	(20,587,736)	-	_	_	
2 Transmission	4,055,380	_	_	_	
3 Distribution	(112,754)	_	1.0	_	
4 Customer Accounting	542,504				
		-	-	-	
5 Customer Service & Info	(10,661,993)	•	-	-	
6 Sales	<del>.</del>	-	-	· -	
7 Administrative & General	(1,047,202)	-	-	-	
8 Total O&M Expense	(20,312,610)	-	-	-	
9 Depreciation	1,960,209	-	-	-	
0 Amortization	82,362	-	-	-	
1 Taxes Other than Income	(848,318)		-	-	(807,2
2 Income Taxes: Federal	4,136,165	_	-	-	282,5
3 : State	-,,	_			,
4 Deferred Income Taxes	985,247	-	(407,649)	(493,727)	
5 Investment Tax Credit Adj.	703,241	-	(101,049)	(423,121)	
	(770.530)	_	_	_	
6 Misc. Revenue & Expense	(779,539)	<u> </u>	(407,649)	(493,727)	(524,7)
7 Total Operating Expenses:	(14,776,485)		(407,049)	(493,727)	(324,7)
8	44 800 000		105.610	400 505	
9 Net Operating Income:	14,798,008	-	407,649	493,727	524,7
0					
1 Rate Base:					
2 Electric Plant in Service	103,943,023	-	-	-	
3 Plant Held for Future Use	-		-	_	
4 Misc, Deferred Debits	(5,671,386)	-	-	-	
5 Electric Plant Acq Adj		_		_	
6 Nuclear Fuel	_		_	_	
7 Prepayments	(1,743,279)	_	_		
8 Fuel Stock	(6,914,149)	_	_		
9 Material & Supplies	(6,926,885)				
		-	~	-	
0 Working Capital	28,579,779	-	-	-	
1 Weatherization Loans		-	-	-	
2 Misc. Rate Base				-	
Total Electric Plant:	111,267,104		-	-	
4					
5 Deductions:					
6 Accum. Prov. for Depreciation	(30,093,254)	-	-	-	
7 Accum. Prov. for Amortization	(38,827)	-	-	-	
8 Accum, Deferred Income Tax	(15,438,661)	-	(9,662,969)	246,864	
9 Unamortized ITC	1,646	_			
0 Customer Advances for Const.	(481,414)	-	_	_	
1 Customer Service Deposits	(3,361,134)		_	_	
2 Miscellaneous Deductions	(486,388)		-	-	
2 Miscenaneous Deductions 3	(400,300)	\ -	-	-	
	(49,898,033)		(0.662.060)	246 064	
4 Total Deductions:	(49,898,033)	-	(9,662,969)	246,864	
5 Total Pata Paga	C1 2/0 0#1		(0.660.060)	946 964	
6 Total Rate Base:	61,369,071		(9,662,969)	246,864	
9	A				
0 TAX CALCULATION	State Income Tax Rate				
1 Per Company	Federal Income Tax Rate				
2 cross check	19,919,420				
3 Operating Revenue	19,919,420	-	-	-	807,2
4 Other Deductions		-	-	-	
5 Interest (AFUDC)	-	_	_	_	
6 Interest	792,978	-	-	-	
7 Schedule "M" additions	1,856,536		_	_	
8 Schedule "M" deductions	7,259,555			-	
-	1,239,333	- :	-	-	
9	40.000				
0 Income Before Tax	13,723,423	-	-	-	807,2
1 State Income Tax	-				
2 Taxable Income	13,723,423	-	-	-	807,2
3 Federal Income Tax Before Credits	4,803,198	-			282,5
4 Federal Tax Credit	(667,033)	-	-	-	
1 Todorus Tun Orodic					

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8.4

			JimBridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Major Plant Additions	Miscellaneous Rate Base
	Operating Revenues:	2.005.470					
	General Business Revenues Interdepartmental	3,905,479	-	-	•	-	-
		2 060 002	-	-	-	-	-
	Special Sales Other operating revenues	2,069,902 (5,953,858)		-	-	-	-
5		21,524					<del></del>
6		21,324	<del>-</del>	<del></del>		<del>_</del>	
7		•					
	Steam Production	7,422,911	_	_	_	_	_
	Nuclear Production	7,422,511		_		,	
	Hydro Production	76,279	_	_			_
	Other Power Supply	(20,587,736)	_			_	
	Transmission	4,055,380	-				
	Distribution	(112,754)	-		_		
	Customer Accounting	542,504	_	_	_	_	_
	Customer Service & Info	(10,661,993)					
	Sales	(10,001,993)	-	•	-	-	-
	Administrative & General	(1,047,202)	_	168,766	_		-
18		(20,312,610)	<del>-</del>	168,766			
10	Total Octor Expense	(20,312,010)		100,700	_		•
10	Depreciation	1,960,209	_		-	744,845	_
	Amortization	82,362	-	-	_	,0-13	_
	Taxes Other than Income	(848,318)					
	Income Taxes: Federal	4,136,165	138,615	(49,695)	_	(2,031,908)	-
23		1,130,103	130,013	(12,025)	-	(=,1,500)	
	Deferred Income Taxes	985,247	- -	52,446	_	1,920,551	
	Investment Tax Credit Adj.	-	-	,	_	-,,	-
	Misc. Revenue & Expense	(779,539)	· _	_	_	_	_
27		(14,776,485)	138,615	171,517	-	633,489	_
28						•	
29	Net Operating Income:	14,798,008	(138,615)	(171,517)	<b>-</b> .	(633,489)	<u>-</u>
30	)						
31	Rate Base:						•
32	Electric Plant in Service	103,943,023	69,500,553	-	_	40,424,582	_
33	Plant Held for Future Use	_	-	-	-	_	<del></del>
34	Misc. Deferred Debits	(5,671,386)	98,976	130,637	-		(5,698,348)
35	Electric Plant Acq Adj				-	-	-
	Nuclear Fuel	_	-	-	-	_	-
	Prepayments	(1,743,279)	-	_	-	-	(1,743,279)
	Fuel Stock	(6,914,149)	-	-	_	_	(6,914,149)
	Material & Supplies	(6,926,885)	-	_	-	-	(6,926,885)
	Working Capital	28,579,779			-		(2,438,704)
	Weatherization Loans	· · -	-	_	-	_	
42	Misc. Rate Base	-	-	-	-	_	<del>-</del> ,
43	Total Electric Plant:	111,267,104	69,599,529	130,637	-	40,424,582	(23,721,364)
44							
45	Deductions:		*				
46	Accum, Prov. for Depreciation	(30,093,254)	(39,255,599)	-	-	(765,441)	-
47	Accum. Prov. for Amortization	(38,827)	-	-	· -	-	-
.48	Accum. Deferred Income Tax	(15,438,661)	(3,609,058)	(380,671)	-	(2,559,876)	-
	Unamortized ITC	1,646	-	-	-	-	-
50	Customer Advances for Const.	(481,414)	-	-	(481,414)	-	-
	Customer Service Deposits	(3,361,134)	· <u>-</u>	-	-	1 <del>-</del>	-
	2 Miscellaneous Deductions	(486,388)	-	-	-	· -	-
53			***		2,	/0.05	
54		(49,898,033)	(42,864,657)	(380,671)	(481,414)	(3,325,317)	-
55		/4 a/a	0.601065	/050.00.0	/401 11 0	27 000 241	(02 721 24 1
56		61,369,071	26,734,872	(250,034)	(481,414)	37,099,266	(23,721,364)
59		State Income Tax Rate					
	TAX CALCULATION	Federal Income Tax Rate					
62	Per Company cross check	19,919,420					
	2 cross check 3 Operating Revenue	19,919,420		(168,766)		(744,845)	
	Other Deductions	17,717,420	-	(100,700)	·	(1-11,013)	-
	5 Interest (AFUDC)		-	-	-	-	-
	5 Interest (AFODC)	792,978	-	-	-	-	-
	7 Schedule "M" additions	1,856,536	(28,035)	(294,575)		744,845	-
	Schedule "M" deductions	7,259,555	(424,077)	(321,354)		5,805,451	-
69		.,20,,000	. ( / / /	(		,,	
	O Income Before Tax	13,723,423	396,042	(141,987)	-	(5,805,451)	
	I State Income Tax	,,	,- '	(	-		_
	2 Taxable Income	13,723,423	396,042	(141,987)	-	(5,805,451)	
	3 Federal Income Tax Before Credits	4,803,198	138,615	(49,695)		(2,031,908)	-
	4 Federal Tax Credit	(667,033)	-	-	-		-
	5 Federal Income Tax	4,136,165	138,615	(49,695)	-	(2,031,908)	

8.6

			Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits
	Operating Revenues:					
	eneral Business Revenues	3,905,479	-		-	-
	erdepartmental ecial Sales	2,069,902	-	-	-	-
	her operating revenues	(5,953,858)	_	_	_	. <u> </u>
5	Total Operating Revenues	21,524	-		-	-
6						
7	Operating Expenses:					
	eam Production	7,422,911	-	-	-	-
	clear Production		-			-
	dro Production	76,279 (20,587,736)	-	-	-	-
	her Power Supply ansmission	4,055,380	-	-		
	stribution	(112,754)	_		_	_
	stomer Accounting	542,504	-	-	_	-
	stomer Service & Info	(10,661,993)	-	-	· ·	-
16 Sal	les	-	-	-	-	-
17 <u>Ad</u>	lministrative & General	(1,047,202)	-		-	-
18	Total O&M Expense	(20,312,610)	-	-	-	•
		1.000.000		(17.001)		
	epreciation	1,960,209	82,362	(17,991)	-	-
	nortization xes Other than Income	82,362 (848,318)	82,302			
	ome Taxes: Federal	4,136,165	(86,068)	-	99,762	(1,459)
23	: State	4,130,103	(00,000)			(1,155)
	eferred Income Taxes	985,247	62,067	-	_	-
	vestment Tax Credit Adj	-	-	_	-	•
	isc. Revenue & Expense	(779,539)	-	-	-	4,169
27	Total Operating Expenses:	(14,776,485)	58,361	(17,991)	99,762	2,710
28						
29	Net Operating Income:	14,798,008	(58,361)	17,991	(99,762)	(2,710)
30	,					
31	Rate Base:			(0.50.0.10)		
	ectric Plant in Service	103,943,023	-	(360,049)	-	-
	ant Held for Future Use	(5,671,386)	(202,652)	-	-	-
	isc. Deferred Debits ectric Plant Acq Adj	(3,071,380)	(202,032)			-
	iclear Fuel	, -	-	_	-	-
	epayments	(1,743,279)	_	-	-	_
	iel Stock	(6,914,149)	-	-	-	-
	aterial & Supplies	(6,926,885)	_	-	-	-
	orking Capital	28,579,779	•	-	-	-
41 W	eatherization Loans	•	-	-	-	-
	isc, Rate Base	-	-		-	-
43	Total Electric Plant:	111,267,104	(202,652)	(360,049)	•	
44						
45	Deductions:	(20,002,254)				
	ccum. Prov. for Depreciation ccum. Prov. for Amortization	(30,093,254) (38,827)	-	-	_	
	ccum. Prov. 101 Amortization	(15,438,661)	300,352	-	-	-
	namortized ITC	1,646	500,552	-		_
	ustomer Advances for Const.	(481,414)	-	-	-	-
	ustomer Service Deposits	(3,361,134)	_	_	-	(3,361,134)
	iscellaneous Deductions	(486,388)		-	(83,643)	-
53						
54	Total Deductions:	(49,898,033)	300,352		(83,643)	(3,361,134)
55				(2.50.0.10)	(00.540)	(0.061.10.1)
56	Total Rate Base:	61,369,071	97,700	(360,049)	(83,643)	(3,361,134)
59	AV CALCUT ATTOM	Ct. t. Y T D. t.				
	AX CALCULATION	State Income Tax Rate Federal Income Tax Rate				
62	er Company cross check	19,919,420				
	perating Revenue	19,919,420	(82,362)	17,991	_	(4,169)
	ther Deductions		(52,502)		-	(-,)
	terest (AFUDC)			-	-	-
	terest	792,978	-	-	-	-
67 Sc	chedule "M" additions	1,856,536	(201,567)		-	-
68 Sc	chedule "M" deductions	7,259,555	(38,022)	17,991	(285,034)	) -
69						
	come Before Tax	13,723,423	(245,907)	-	285,034	(4,169)
	ate Income Tax	12 502 122	(0.45,000)		005 024	(4,169)
	axable Income	13,723,423 4,803,198	(245,907)	-	285,034 99,762	
	ederal Income Tax Before Credits ederal Tax Credit	4,803,198 (667,033)	(80,008)	· -	99,762	(1,439)
	ederal Iax Credit ederal Income Tax	4,136,165	(86,068)		99,762	(1,459)
13 16	caciai moomo rax	7,150,105	(00,000)		25,102	(2,100)

8.10

		Regulatory Aasset Amortization	Miscellaneous Asset Sales and Removals	Adjust June 2012 AMA Plant Balances to June 2012 Balance	Investor Supplied Working Capital
Operating Revenues:  1 General Business Revenues	3,905,479	-	-	-	-
2 Interdepartmental 3 Special Sales	2,069,902	_	-	-	-
4 Other operating revenues	(5,953,858)	(4,530,186)	-	_	_
5 Total Operating Revenues	21,524	(4,530,186)		-	
6					
7 Operating Expenses:	7 100 011				
8 Steam Production 9 Nuclear Production	7,422,911	-	_	-	_
10 Hydro Production	76,279	-	(6,984)	-	_
11 Other Power Supply	(20,587,736)	_		-	-
12 Transmission	4,055,380	-	-	-	-
13 Distribution	(112,754)	-	-	-	
14 Customer Accounting	542,504	-	-		-
15 Customer Service & Info 16 Sales	(10,661,993)	_	-	-	-
17 Administrative & General	(1,047,202)	_	_	-	-
18 Total O&M Expense	(20,312,610)	-	(6,984)	-	-
•					
19 Depreciation	1,960,209	-	(357,574)	-	-
20 Amortization	82,362		-		
21 Taxes Other than Income 22 Income Taxes: Federal	(848,318) 4,136,165	(1,585,565)	127,595	<u>.</u> =	=
23 : State	4,130,103	(1,363,303)	121,393	-	
24 Deferred Income Taxes	985,247	_	_	_	-
25 Investment Tax Credit Adj.	-	-	-	-	-
26 Misc. Revenue & Expense	(779,539)	-			
27 Total Operating Expenses:	(14,776,485)	(1,585,565)	(236,963)	-	
28	14 700 000	(2.044.621)	236,963		_
29 Net Operating Income:	14,798,008	(2,944,621)	230,903		
30 31 Rate Base:					1
32 Electric Plant in Service	103,943,023	_	-	22,392,711	· _
33 Plant Held for Future Use	-	-	_	-	-
34 Misc. Deferred Debits	(5,671,386)	-	-	-	-
35 Electric Plant Acq Adj	-			-	-
36 Nuclear Fuel	(1.742.270)	-	-	-	-
37 Prepayments 38 Fuel Stock	(1,743,279) (6,914,149)		-	-	-
39 Material & Supplies	(6,926,885)		-	_	_
40 Working Capital	28,579,779	-	_	-	31,018,483
41 Weatherization Loans	-	-	-	-	_
42 Misc. Rate Base		-		-	<del></del>
43 Total Electric Plant:	111,267,104		-	22,392,711	31,018,483
44 45 Deductions:					
45 Deductions: 46 Accum. Prov. for Depreciation	(30,093,254)	_	_	_	-
47 Accum. Prov. for Amortization	(38,827)	_		, <del>-</del>	-
48 Accum. Deferred Income Tax	(15,438,661)	-	-	-	-
49 Unamortized ITC	1,646	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions 53	(486,388)	•	-	-	-
54 Total Deductions:	(49,898,033)	-	-	-	-
55					
56 Total Rate Base:	61,369,071	-	-	22,392,711	31,018,483
59					
60 TAX CALCULATION	State Income Tax Rate				
61 Per Company 62 cross check	Federal Income Tax Rate 19,919,420				
63 Operating Revenue	19,919,420	(4,530,186)	364,558	-	· -
64 Other Deductions		-		-	-
65 Interest (AFUDC)	-	-	, <del>-</del>	-	-
66 Interest	792,978	-	-	_	-
67 Schedule "M" additions	1,856,536	-	-	· -	-
68 Schedule "M" deductions 69	7,259,555	•	-	-	-
70 Income Before Tax	13,723,423	(4,530,186)	364,558	-	_
71 State Income Tax					
72 Taxable Income	13,723,423	(4,530,186)	364,558	-	
73 Federal Income Tax Before Credits	4,803,198	(1,585,565)	127,595		
74 Federal Tax Credit	(667,033)	(1 505 5(5)	107 505	-	, -
75 Federal Income Tax	4,136,165	(1,585,565)	127,595	-	-

		Production Factor
Operating Revenues:		
1 General Business Revenues	3,905,479	-
2 Interdepartmental 3 Special Sales	2,069,902	163,205
4 Other operating revenues	(5,953,858)	5,575
5 Total Operating Revenues	21,524	168,780
6		
7 Operating Expenses:		200.020
Steam Production     Nuclear Production	7,422,911	390,838
10 Hydro Production	76,279	-
11 Other Power Supply	(20,587,736)	582,139
12 Transmission	4,055,380	196,588
13 Distribution	(112,754)	-
14 Customer Accounting	542,504	-
15 Customer Service & Info 16 Sales	(10,661,993)	
17 Administrative & General	(1,047,202)	-
18 Total O&M Expense	(20,312,610)	1,169,565
	(,,,	-,,
19 Depreciation	1,960,209	5,758
20 Amortization	82,362	-
21 Taxes Other than Income	(848,318)	(0.00)
22 Income Taxes: Federal	4,136,165	(371,099)
23 : State 24 Deferred Income Taxes	985,247	14,846
25 Investment Tax Credit Adj.	705,247	14,040
26 Misc. Revenue & Expense	(779,539)	_
27 Total Operating Expenses:	(14,776,485)	819,070
28		
29 Net Operating Income:	14,798,008	(650,290)
30 31 Rate Base:		
31 Rate Base: 32 Electric Plant in Service	103,943,023	312,482
33 Plant Held for Future Use	105,545,025	512,462
34 Misc. Deferred Debits	(5,671,386)	-
35 Electric Plant Acq Adj	•	-
36 Nuclear Fuel	-	-
37 Prepayments	(1,743,279)	-
38 Fuel Stock	(6,914,149)	-
39 Material & Supplies 40 Working Capital	(6,926,885) 28,579,779	-
41 Weatherization Loans	20,575,775	-
42 Misc. Rate Base	<u>-</u>	-
43 Total Electric Plant:	111,267,104	312,482
44		
45 Deductions:	(20,002,254)	(5.017)
46 Accum. Prov. for Depreciation 47 Accum. Prov. for Amortization	(30,093,254) (38,827)	(5,917)
48 Accum, Deferred Income Tax	(15,438,661)	(19,788)
49 Unamortized ITC	1,646	
50 Customer Advances for Const.	(481,414)	_
51 Customer Service Deposits	(3,361,134)	-
52 Miscellaneous Deductions	(486,388)	-
53 54 Total Deductions:	(49,898,033)	(25 705)
54 Total Deductions:	(49,696,033)	(25,705)
56 Total Rate Base:	61,369,071	286,777
59		
60 TAX CALCULATION	State Income Tax Rate	
61 Per Company	Federal Income Tax Rate	
62 cross check	19,919,420	(1.00(.540)
63 Operating Revenue 64 Other Deductions	19,919,420	(1,006,543)
65 Interest (AFUDC)		-
66 Interest	792,978	_
67 Schedule "M" additions	1,856,536	5,758
68 Schedule "M" deductions	7,259,555	44,876
69		
70 Income Before Tax	13,723,423	(1,045,662)
71 State Income Tax 72 Taxable Income	13,723,423	(1,045,662)
73 Federal Income Tax Before Credits	4,803,198	(365,982)
74 Federal Tax Credit	(667,033)	(5,117)
75 Federal Income Tax	4,136,165	(371,099)

RESTATING ---->

3.1

		Temperature	Revenue	Effective Price	SO2 Emission	REC & REA
		Normalization	Normalization	Change	Allowance Sales	Revenue
Operating Revenues:	0.005.470	(5 (00 5(1)	/# 10# CO.N			
1 General Business Revenues	3,905,479	(5,692,761)	(7,427,584)	17,025,825	<del>"</del>	
2 Interdepartmental 3 Special Sales	49,115,714	-		-	-	-
4 Other operating revenues	(5,636,807)	-	_	-	-	(2,253,339)
5 Total Operating Revenues	47,384,386	(5,692,761)	(7,427,584)	17,025,825	_	(2,253,339)
6				-		<u> </u>
7 Operating Expenses:				_		
8 Steam Production	2,343,667	-	-	-	-	-
9 Nuclear Production	-	-		-	-	-
10 Hydro Production	(28,190)	-	-	-	-	-
11 Other Power Supply	34,773,731	-	-	-	-	-
12 Transmission	303,885	-	-		-	-
13 Distribution	(371,809)	-	-		-	
14 Customer Accounting	402,258			-	-	-
15 Customer Service & Info	(10,683,513)	-	-	-	-	•
16 Sales 17 Administrative & General	(1,360,416)	-	-	-		
18 Total O&M Expense	25,379,614					<del></del>
16 Total Octor Expense	23,373,014					
19 Depreciation	1,209,606	-	-	-	-	-
20 Amortization		-	_	_	-	-
21 Taxes Other than Income	(41,073)	-	-	-		-
22 Income Taxes: Federal	7,624,348	(1,992,466)	(2,599,655)	5,959,039		(788,669)
23 : State	-	-	-	-	-	-
24 Deferred Income Taxes	(1,356,097)	-	-	-	-	-
25 Investment Tax Credit Adj.	-	-	-	-	-	-
26 Misc. Revenue & Expense	(3,490)		-	-	-	
27 Total Operating Expenses:	32,812,907	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)
28						(1.151.588)
29 Net Operating Income:	14,571,479	(3,700,295)	(4,827,929)	11,066,786		(1,464,670)
30						
31 Rate Base:	(2.005.050					
32 Electric Plant in Service	63,205,959	-	-	-	-	-
33 Plant Held for Future Use 34 Misc. Deferred Debits	(5 468 735)	-	•	-	-	-
35 Electric Plant Acq Adj	(5,468,735)	_	_	_	-	_
36 Nuclear Fuel			-		-	
37 Prepayments	(1,743,279)	_	_	_	_	_
38 Fuel Stock	(6,914,149)	-	_	-		_
39 Material & Supplies	(6,926,885)	-	_	_	-	-
40 Working Capital	28,579,779	_	-	-	-	_
41 Weatherization Loans			-	-	-	-
42 Misc. Rate Base		-	-	-	-	
43 Total Electric Plant:	70,732,691	-	-	-		
44					,	
45 Deductions:						
46 Accum. Prov. for Depreciation	(29,125,686)	-	-		-	-
47 Accum. Prov. for Amortization	(38,827)	-	-	-	-	-
48 Accum. Deferred Income Tax	(13,295,616)	-	-	-	-	-
49 Unamortized ITC	1,646	-	-	-	-	-
50 Customer Advances for Const.	(481,414)	-	-	-	-	-
51 Customer Service Deposits 52 Miscellaneous Deductions	(3,361,134)	-	-	-		-
52 Miscellaneous Deductions 53	(03,043)	-	-	-	-	-
54 Total Deductions:	(46,384,674)	_			-	
55	(10,001,011)					
56 Total Rate Base:	24,348,018	-	-	-	_	_
59	,					
60 TAX CALCULATION	State Income Tax Rate					
61 Per Company	Federal Income Tax Rate		35%			
62 cross check	20,839,730					
63 Operating Revenue	20,839,730	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)
64 Other Deductions	•	-	-	-	-	
65 Interest (AFUDC)	-	-	-	~	-	-
66 Interest	(177,757)	-	-	-	-	-
67 Schedule "M" additions	1,307,442	-	-			-
68 Schedule "M" deductions	541,076		-	· -	-	-
69 70 Income Before Toy	21 702 052	(5 602 761)	(7 427 504)	17 025 925		(2 252 220)
70 Income Before Tax 71 State Income Tax	21,783,853	(5,692,761)	(7,427,584)	17,025,825	-	(2,253,339)
71 State Income Tax 72 Taxable Income	21,783,853	(5,692,761)	(7,427,584)	17,025,825		(2,253,339)
73 Federal Income Tax Before Credits	7,624,349	(1,992,466)	(2,599,655)	5,959,039	-	
74 Federal Tax Credit	7,001,019	(-,-,-,, 100)	(=,555,000)	-1253,553		(, 22,237)
75 Federal Income Tax	7,624,348	(1,992,466)	(2,599,655)	5,959,039	-	(788,669)
	.,	,,,,,,,,,				

RESTATING ---->

3.6 3.7 3.8

		Wheeling Revenue	Ancillary Revenue	Schedule 300 Fee Change	Wind Wake Loss Revenues
Operating Revenues:					
1 General Business Revenues	3,905,479	•	-	-	-
2 Interdepartmental	40.117.714	-	-	-	-
Special Sales     Other operating revenues	49,115,714 (5,636,807)	(213,923)	-	-	(11,430)
5 Total Operating Revenues	47,384,386	(213,923)	-	-	(11,430)
6					
7 Operating Expenses:					
8 Steam Production	2,343,667	-	-	-	-
9 Nuclear Production	(20.100)	-	-	-	-
10 Hydro Production	(28,190) 34,773,731	-	-	-	-
11 Other Power Supply 12 Transmission	303,885	(112,130)	-	-	-
13 Distribution	(371,809)	(112,130)	-	_	-
14 Customer Accounting	402,258	_	_	_	-
15 Customer Service & Info	(10,683,513)	-	-	-	-
16 Sales	-	-	-	-	-
17 Administrative & General	(1,360,416)		-		-
18 Total O&M Expense	25,379,614	(112,130)	-	-	-
19 Depreciation	1,209,606			_	
20 Amortization	1,209,000	-	-	-	-
21 Taxes Other than Income	(41,073)			_	
22 Income Taxes: Federal	7,624,348	(35,628)	-	-	(4,001)
23 : State		-	-	-	-
24 Deferred Income Taxes	(1,356,097)	-		-	-
25 Investment Tax Credit Adj.		-	-	-	-
26 Misc, Revenue & Expense	(3,490)	(1.47.750)			- (4.001)
27 Total Operating Expenses:	32,812,907	(147,758)	<del>`</del>	•	(4,001)
28 29 Net Operating Income:	14,571,479	(66,165)	_	_	(7,429)
30 Ret Operating Attended	11,071,177	(00,100)			(1, 12)
31 Rate Base:					
32 Electric Plant in Service	63,205,959		-	_	-
33 Plant Held for Future Use	-	-	-	-	-
34 Misc. Deferred Debits	(5,468,735)	-	-	-	-
35 Electric Plant Acq Adj	-	-	-	-	-
36 Nuclear Fuel	(1.540.050)	-		-	-
37 Prepayments	(1,743,279)	-	-	-	-
38 Fuel Stock 39 Material & Supplies	(6,914,149) (6,926,885)	-	-	_	-
40 Working Capital	28,579,779	_	_	-	_
41 Weatherization Loans	,,	-	_	-	_
42 Misc. Rate Base		-	-	-	2
43 Total Electric Plant:	70,732,691	-	-	-	-
44					
45 Deductions:	(00.105.000)				
46 Accum, Prov. for Depreciation 47 Accum, Prov. for Amortization	(29,125,686) (38,827)	-	-	-	-
48 Accum. Deferred Income Tax	(13,295,616)	-		-	_
49 Unamortized ITC	1,646	_	_	_	-
50 Customer Advances for Const.	(481,414)	-	-	-	-
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(83,643)	-	-	-	-
53	(15.00.1581)				
54 Total Deductions:	(46,384,674)				
55 Total Rate Base:	24,348,018			_	_
59	24,546,016	_	-		-
60 TAX CALCULATION	State Income Tax Rate				
61 Per Company	Federal Income Tax Rate				
62 cross check	20,839,730				
63 Operating Revenue	20,839,730	(101,793)	-	-	(11,430)
64 Other Deductions	•	-	-	-	-
65 Interest (AFUDC) 66 Interest	(177 757)	-	-	-	-
67 Schedule "M" additions	(177,757) 1,307,442	-	-	-	•
68 Schedule "M" deductions	541,076	-	-	_	-
69	211,070				-
70 Income Before Tax	21,783,853	(101,793)	_	-	(11,430)
71 State Income Tax	_		_	-	
72 Taxable Income	21,783,853	(101,793)			(11,430)
73 Federal Income Tax Before Credits	7,624,349	(35,628)	-		(4,001)
74 Federal Tax Credit	7 624 240	(35 690)			(4.001)
75 Federal Income Tax	7,624,348	(35,628)	-		(4,001)

RESTATING ---->

4.2

4.1

4.3

4.4

Miscellaneous Gen Wage General Expense Increase Gen Wage Increase Irrigation Load Restating. Adj. Pro Forma Control Program Operating Revenues: 1 General Business Revenues 3,905,479 2 Interdepartmental 49.115.714 3 Special Sales 4 Other operating revenues (5,636,807)**Total Operating Revenues** 47,384,386 Operating Expenses: (8,712) 8 Steam Production 2,343,667 9 Nuclear Production (4,029)(28,190)10 Hydro Production (4,862) (5,011) 34,773,731 (571) 11 Other Power Supply 303,885 (2,512) 12 Transmission 13 Distribution (371,809)(125)(9,992)14 Customer Accounting 402,258 (1,703)(5,409)15 Customer Service & Info (10,683,513) (2,911)(830)(330)16 Sales (9,144) (11,243) (47,589) 17 Administrative & General (1,360,416)Total O&M Expense (5,341) 25,379,614 (14,454)19 Depreciation 1,209,606 20 Amortization 21 Taxes Other than Income (41,073) 22 Income Taxes: Federal 7,624,348 7,740 16,656 1,869 23 : State 24 Deferred Income Taxes (1,356,097) 25 Investment Tax Credit Adj. (3,490)(7.660)26 Misc. Revenue & Expense **Total Operating Expenses:** (30,933) (3,472) 27 32,812,907 (14,374)28 Net Operating Income: 14,571,479 14,374 30,933 3,472 30 31 Rate Base: 32 Electric Plant in Service 63,205,959 33 Plant Held for Future Use (5,468,735) 34 Misc. Deferred Debits 35 Electric Plant Acq Adj 36 Nuclear Fuel (1,743,279) 37 Prepayments 38 Fuel Stock (6,914,149) 39 Material & Supplies (6,926,885) 40 Working Capital 28,579,779 41 Weatherization Loans 42 Misc. Rate Base Total Electric Plant: 70,732,691 43 44 45 Deductions: 46 Accum. Prov. for Depreciation (29,125,686) 47 Accum. Prov. for Amortization (38,827)(13,295,616) 48 Accum. Deferred Income Tax 49 Unamortized ITC 1,646 50 Customer Advances for Const.51 Customer Service Deposits (481,414) (3,361,134) 52 Miscellaneous Deductions (83,643) 53 Total Deductions: (46,384,674) 55 56 Total Rate Base: 24,348,018 60 TAX CALCULATION State Income Tax Rate Federal Income Tax Rate 61 Per Company cross check 20,839,730 62 63 Operating Revenue 20,839,730 22,114 47,589 5,341 64 Other Deductions 65 Interest (AFUDC) (177,757)66 Interest 67 Schedule "M" additions 1.307.442 68 Schedule "M" deductions 541,076 69 70 Income Before Tax 21,783,853 22,114 47,589 5,341 71 State Income Tax 72 Taxable Income 21,783,853 22,114 47.589 5.341 73 Federal Income Tax Before Credits 7,624,349 7,740 16,656 1,869 74 Federal Tax Credit 7,624,348 7,740 16,656 1,869 75 Federal Income Tax

RESTATING ---->

4.5

Recurring Entries	(39,319) 118,385 (313,797) 	Advertising	Memberships & Subscriptions
1 General Business Revenues   3,905,479   -   -   -       2 Interdepartmental   -   -   -       3 Special Sales   49,115,714   -   -     4 Other operating revenues   (5,636,807)   (158,115)     5   Total Operating Revenues   47,384,386   (158,115)   -     6     7   Operating Expenses:     8 Steam Production   2,343,667   (2,678)     9 Nuclear Production   (28,190)   -     10 Hydro Production   (28,190)   -     11 Other Power Supply   34,773,731   -     12 Transmission   303,885   -     13 Distribution   (371,809)   -     4 Customer Accounting   402,258   -     15 Customer Service & Info   (10,683,513)   (10,677,589)     16 Sales   -   -   -     17 Administrative & General   (1,360,416)   -   (1)     18 Total O&M Expense   25,379,614   (2,678)   (10,677,589)   (2,678)     19 Depreciation   1,209,606   -   -       20 Amortization   -   -       21 Taxes Other than Income   (41,073)   -	118,385 (313,797)	-	: : :
2 Interdepartmental 3 Special Sales 49,115,714	118,385 (313,797)	-	
3   Special Sales   49,115,714   - 4   Other operating revenues   (5,636,807)   (158,115)   - 5   Total Operating Revenues   47,384,386   (158,115)   - 6         7	118,385 (313,797)	-	
Other operating revenues   (5,636,807)   (158,115)	118,385 (313,797)	-	-
Total Operating Revenues	118,385 (313,797)		-
7 Operating Expenses:  8 Steam Production 9 Nuclear Production 10 Hydro Production 11 Other Power Supply 34,773,731 12 Transmission 303,885 - 13 Distribution (371,809) - 14 Customer Accounting 402,258 15 Customer Service & Info (10,683,513) (10,677,589) 16 Sales 17 Administrative & General 1 (1,360,416) 18 Total O&M Expense 1 (1,360,416) 1 (2,678) 1 (2,678) 1 (2,678) 1 (2,677,589) 1 (2,677,589) 2 (2,678) 1 (2,678) 1 (2,678) 1 (2,678) 1 (2,678) 1 (2,677,589) 2 (2,678) 1 (2,677,589) 2 (2,678) 3 (2,677,589) 4 (2,678) 4 (2,678) 5 (2,678) 6 (2,677,589) 6 (2,678) 6 (2,677,589) 7 (2,678) 6 (2,677,589) 7 (2,678) 6 (2,678) 6 (2,678) 7 (2,678) 6 (2,678) 6 (2,678) 7 (2,678)	118,385 (313,797)		-
7 Operating Expenses: 8 Steam Production 9 Nuclear Production 10 Hydro Production 11 Other Power Supply 12 Transmission 13 Distribution 13 Distribution 14 Customer Accounting 15 Customer Service & Info 16 Sales 17 Administrative & General 18 Total O&M Expense 19 Depreciation 1,209,606 1,209,606 2 Amortization 2,343,667 (2,678)  34,773,731 - (371,809) - (10,677,589) - (10,683,513) (10,677,589) - (10,677,589) (2,678) (3,360,416) - (4,678) (10,677,589) (2,678) (3,360,416) - (4,678) (1,360,416) - (5,678) (1,677,589) (2,678) (2,678) (3,677,589) (3,677,589) (4,677,589) (5,677,589) (6,677,589) (7,677,589)	118,385 (313,797)		-
8 Steam Production 2,343,667 (2,678)  9 Nuclear Production	118,385 (313,797)	-	-
9 Nuclear Production 10 Hydro Production 11 Other Power Supply 12 Transmission 303,885 - 13 Distribution (371,809) - 14 Customer Accounting 402,258 - 15 Customer Service & Info (10,683,513) (10,677,589) 16 Sales 17 Administrative & General (1,360,416) - (1) 18 Total O&M Expense 25,379,614 (2,678) (10,677,589) (2  19 Depreciation 1,209,606 - 20 Amortization	118,385 (313,797)	-	-
10 Hydro Production (28,190) - 11 Other Power Supply 34,773,731 - 12 Transmission 303,885 - 13 Distribution (371,809) - 14 Customer Accounting 402,258 - 15 Customer Service & Info (10,683,513) (10,677,589) 16 Sales 17 Administrative & General (1,360,416) - (1,360,416) - (1,360,416) 18 Total O&M Expense 25,379,614 (2,678) (10,677,589) (2,360,416) 19 Depreciation 1,209,606 (2,400,416) 20 Amortization	118,385 (313,797)	-	-
12 Transmission 303,885 - 13 Distribution (371,809) - 14 Customer Accounting 402,258 - 15 Customer Service & Info (10,683,513) (10,677,589) (16 Sales 17 Administrative & General (1,360,416) - (1 18 Total O&M Expense 25,379,614 (2,678) (10,677,589) (2 19 Depreciation 1,209,606 20 Amortization 21 Taxes Other than Income (41,073) -	118,385 (313,797)	- - -	
13 Distribution     (371,809)     -       14 Customer Accounting     402,258     -       15 Customer Service & Info     (10,683,513)     (10,677,589)       16 Sales     -     -     -       17 Administrative & General     (1,360,416)     -     (0,677,589)       18     Total O&M Expense     25,379,614     (2,678)     (10,677,589)     (2       19 Depreciation     1,209,606     -     -     -       20 Amortization     -     -     -     -       21 Taxes Other than Income     (41,073)     -     -     -	(313,797) - - - - 1,795,365)	-	-
14 Customer Accounting     402,258     -       15 Customer Service & Info     (10,683,513)     (10,677,589)       16 Sales     -     -     -       17 Administrative & General     (1,360,416)     -     -     (1,677,589)       18 Total O&M Expense     25,379,614     (2,678)     (10,677,589)     (2       19 Depreciation     1,209,606     -     -     -       20 Amortization     -     -     -     -       21 Taxes Other than Income     (41,073)     -     -     -	1,795,365)	-	-
15 Customer Service & Info (10,683,513) (10,677,589) 16 Sales		-	-
16 Sales     -     <			-
17 Administrative & General         (1,360,416)         - (1,360,416)           18 Total O&M Expense         25,379,614         (2,678)         (10,677,589)         (2,678)           19 Depreciation         1,209,606          -         -           20 Amortization          -         -         -           21 Taxes Other than Income         (41,073)         -         -         -		(305)	-
18         Total O&M Expense         25,379,614         (2,678)         (10,677,589)         (2           19 Depreciation         1,209,606         -         -         -           20 Amortization         -         -         -         -           21 Taxes Other than Income         (41,073)         -         -         -			-
19 Depreciation 1,209,606 20 Amortization	2.030.0961	(97)	1,497
20 Amortization         -         -         -           21 Taxes Other than Income         (41,073)         -         -	-,,	(402)	1,497
20 Amortization         -         -         -           21 Taxes Other than Income         (41,073)         -         -			
21 Taxes Other than Income (41,073)	-	-	-
	-		
22 Income Taxes: Federal 7,624,348 (54,403) 3,753,899	271,101	141	(524)
	2/1,101	141	(324)
23 : State	-	-	-
24 Deterred income Taxes (1,536,697)		-	-
26 Misc. Revenue & Expense (3,490)			-
	1,758,995)	(261)	973
28 28	1,700,000	(201)	
	1,758,995	261	(973)
30	.,,		
31 Rate Base:			
32 Electric Plant in Service 63,205,959 -	-	-	_
33 Plant Held for Future Use	_	-	-
34 Misc. Deferred Debits (5,468,735)	_	-	
35 Electric Plant Acq Adj	-	_	-
36 Nuclear Fuel	-	_	-
37 Prepayments (1,743,279)	-	-	-
38 Fuel Stock (6,914,149)	-	-	-
39 Material & Supplies (6,926,885)	-	-	-
40 Working Capital 28,579,779	-	-	-
41 Weatherization Loans	-	-	-
42 Misc. Rate Base	-	-	<u> </u>
43 Total Electric Plant: 70,732,691	<u> </u>		
44			
45 Deductions:			
46 Accum. Prov. for Depreciation (29,125,686)	-	-	
47 Accum. Prov. for Amortization (38,827)	-	-	-
48 Accum, Deferred Income Tax (13,295,616)	-	-	-
49 Unamortized ITC 1,646	-	-	-
50 Customer Advances for Const. (481,414)	-	-	-
51 Customer Service Deposits (3,361,134) (83,642)	-	7	-
52 Miscellaneous Deductions (83,643) 53	-	-	-
54 Total Deductions: (46,384,674)			
56 Total Rate Base: 24,348,018			_
59			
60 TAX CALCULATION State Income Tax Rate			
61 Per Company , Federal Income Tax Rate			
62 cross check 20,839,730			
	2,030,096	402	(1,497)
64 Other Deductions		_	-
65 Interest (AFUDC)	-	-	-
66 Interest (177,757)	-	-	_
67 Schedule "M" additions 1,307,442 - 47,838		_	-
	1,255,521	-	-
69			
70 Income Before Tax 21,783,853 (155,437) 10,725,427	774,575	402	(1,497)
71 State Income Tax			<u> </u>
72 Taxable Income 21,783,853 (155,437) 10,725,427	774,575	402	(1,497)
73 Federal Income Tax Before Credits 7,624,349 (54,403) 3,753,899	271,101	141	(524)
74 F. J I W C II.			
74 Federal Tax Credit 75 Federal Income Tax 7,624,348 (54,403) 3,753,899	271,101	141	(524)

RESTATING ---->

4.10 4.11 4.12

			Uncollectible Expense	Legal Expense	Collection Agency Fees	IHS Global Insight Escalation
	Operating Revenues:				0 ,	
1 6	eneral Business Revenues	3,905,479	_	-		-
2 In	nterdepartmental .	<u></u>	-	-		-
3 S	pecial Sales	49,115,714	-	-		-
4 <u>C</u>	Other operating revenues	(5,636,807)		-		
5_	Total Operating Revenues	47,384,386	-			-
6						
7	Operating Expenses:					
	team Production	2,343,667	-	8,569		-
	luclear Production	-	-			-
	lydro Production	(28,190)	-	(343)		-
	Other Power Supply	34,773,731	-	(61,551)		-
	ransmission	303,885	-	(5,247)		-
	Distribution	(371,809)	-	(29,261)		-
	Customer Accounting	402,258	422,425	(2,949)		-
	Customer Service & Info	(10,683,513)	-	-		-
16 S			-			-
	dministrative & General	(1,360,416)	100.105	306,135		
18	Total O&M Expense	25,379,614	422,425	215,352	-	-
10 -		1 000 000				
	Depreciation	1,209,606	-	-	-	-
	amortization	(41.073)				
	axes Other than Income	(41,073)	(147,849)	(75,373)		-
	ncome Taxes: Federal	7,624,348	(147,849)	(13,313)		-
23	: State	(1.056.005)	-	-	-	-
	Deferred Income Taxes	(1,356,097)	-	-	_	
	nvestment Tax Credit Adj.	(2.400)	-	•	-	-
	Misc. Revenue & Expense	(3,490)	274 576	139,979		
27_	Total Operating Expenses:	32,812,907	274,576	139,979		<del>-</del>
28	Not On south a Yearnes	14 571 470	(274 576)	(139,979)		
29_	Net Operating Income:	14,571,479	(274,576)	(139,979)		
30						
31	Rate Base:	62.005.050				
	Electric Plant in Service	63,205,959	-	-	-	-
	lant Held for Future Use	(E 469 725)	-	-	-	-
	Misc. Deferred Debits	(5,468,735)	-	-	-	-
	Electric Plant Acq Adj	-	-			-
	Nuclear Fuel	(1.742.270)	-	-	-	
	repayments	(1,743,279)	-	-	-	-
	Fuel Stock	(6,914,149)	-		-	-
	Material & Supplies	(6,926,885)	-	-	•	-
	Vorking Capital	28,579,779	-	-	-	-
	Veatherization Loans	-	-	-	-	•
_	Misc. Rate Base	70,732,691				<del></del>
43	Total Electric Plant:	70,732,091	<u>.</u>		<u>_</u>	
44 45	Deductions:					
	Accum. Prov. for Depreciation	(29,125,686)	_	_	_	_
				-		-
	Accum. Prov. for Amortization Accum. Deferred Income Tax	(38,827) (13,295,616)		-	-	-
	Jnamortized ITC	1,646	-	-	-	-
	Unamortized ITC Customer Advances for Const.	(481,414)		-	-	-
	Customer Advances for Const.	(3,361,134)		-	-	-
	Aiscellaneous Deductions	(83,643)		-	-	· -
52 F	Andrew Deductions	(65,043)	-	-		-
54 54	Total Deductions:	(46,384,674)				-
55	Total Deductions,	(-10,50-1,07-1)				
56	Total Rate Base:	24,348,018	_	_	_	-
59	Lotal Mate Dase.	24,070,010	-			
	TAX CALCULATION	State Income Tax Rate	'			
	Per Company	Federal Income Tax Rate				
62	cross check	20,839,730				
	Operating Revenue	20,839,730	(422,425)	(215,352)	-	-
	Other Deductions		(.22, .25)		_	-
	Interest (AFUDC)		_	_	-	_
	interest	(177,757)	-	_	-	_
	Schedule "M" additions	1,307,442	-	-	-	-
	Schedule "M" deductions	541,076	-	_	_	-
69		272,070	-			
	income Before Tax	21,783,853	(422,425)	(215,352)	-	
	State Income Tax	#1,100,000	- (		_	-
	Taxable Income	21,783,853	(422,425)	(215,352)	-	-
	Federal Income Tax Before Credits	7,624,349	(147,849)	(75,373)	_	
	Federal Tax Credit		/	1,)		
	Federal Income Tax	7,624,348	(147,849)	(75,373)	-	-
		.,,-				

RESTATING ---->

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5.1.1

		*				
			Net Power Costs Restating	Net Power Costs Pro Forma	James River Royalty Offset	Removal of Colstrip #3
	Operating Revenues:		Accounting	1 10 Forma	107 miy Oriott	Constitute #2
1	General Business Revenues	3,905,479	_	_	_	-
	Interdepartmental	· · ·	-	-	-	-
3	Special Sales	49,115,714	49,115,714	-	-	-
4	Other operating revenues	(5,636,807)	-	-		<del>-</del>
5	,	47,384,386	49,115,714	<u>:</u>		
6						
7	1	2 242 667	2 206 900			
	Steam Production Nuclear Production	2,343,667	2,396,809	-	-	-
	Hydro Production	(28,190)	-	-	-	-
	Other Power Supply	34,773,731	34,894,113	-	_	_
	Transmission	303,885	310,073		_	_
	Distribution	(371,809)	510,075		_	_
	Customer Accounting	402,258		-	-	-
	Customer Service & Info	(10,683,513)	_	-	_	_
	Sales	(10,000,010)	-	_	_	-
	Administrative & General	(1,360,416)	_	-	_	_
18		25,379,614	37,600,995	-	-	
	•	• •	, ,			
19	Depreciation	1,209,606	-	-	_	(428,046)
	Amortization				-	
	Taxes Other than Income	(41,073)	-	-	-	(41,073)
	Income Taxes: Federal	7,624,348	4,030,152	_	_	41,616
23		-	-	-	_	-
24	Deferred Income Taxes	(1,356,097)	-	-	-	113,105
25	Investment Tax Credit Adj.	-	-	-	-	-
26	Misc. Revenue & Expense	(3,490)		-		
27	Total Operating Expenses:	32,812,907	41,631,147			(314,398)
28				*		
29	Net Operating Income:	14,571,479	7,484,568	-		314,398
30						
31	Rate Base:					
32	Electric Plant in Service	63,205,959	-	-	-	(28,327,256)
33	Plant Held for Future Use	-	-	-	-	-
	Misc. Deferred Debits	(5,468,735)	.=	-	-	-
	Electric Plant Acq Adj	-	-	-	-	· -
	Nuclear Fuel		_	-	-	-
	Prepayments	(1,743,279)	-			-
	Fuel Stock	(6,914,149)	-	-	-	-
	Material & Supplies	(6,926,885)	-	-	-	-
	Working Capital	28,579,779	≖.	-	-	-
	Weatherization Loans	-	-	-	-	-
	Misc. Rate Base	-	<b>-</b>	-	-	
43		70,732,691		-	-	(28,327,256)
44						
45						
	Accum. Prov. for Depreciation	(29,125,686)	-	-	-	18,631,294
	Accum. Prov. for Amortization	(38,827)	-	-		1 10 - 00 -
	Accum, Deferred Income Tax	(13,295,616)	-	-	-	1,126,971
	Unamortized ITC	1,646	-		-	1,646
	Customer Advances for Const.	(481,414)	-	-	-	-
	Customer Service Deposits	(3,361,134)	· -	•	-	-
	2 Miscellaneous Deductions	(83,643)	-	-		-
53		(16 204 (71)			-	10.750.011
54		(46,384,674)				19,759,911
55		24,348,018				(8,567,345)
56 59		24,346,016	-	-	-	(8,307,343)
	) TAX CALCULATION	State Income Tax Rate				
		Federal Income Tax Rate			-	
62	Per Company cross check	20,839,730	•		-	
	B Operating Revenue	20,839,730	11,514,720	_	- -	469,119
	Other Deductions	20,037,130	11,517,720	-	-	.00,119
	5 Interest (AFUDC)	•	-	-	_	
	5 Interest	(177,757)	2	-	-	-
	7 Schedule "M" additions	1,307,442	-	-	_	(52,188)
	Schedule "M" deductions	541,076	-	_	_	298,029
69		2 . 2,070	•			
	) Income Before Tax	21,783,853	11,514,720	-	_	118,902
	State Income Tax	,,	· · · · · · · · · · · ·	-	-	
	2 Taxable Income	21,783,853	11,514,720	-		118,902
	B Federal Income Tax Before Credits	7,624,349	4,030,152	_		41,616
	Federal Tax Credit					* * * * * * * * * * * * * * * * * * * *
	Federal Income Tax	7,624,348	4,030,152	-	-	41,616
_						

RESTATING ---->

6.1

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6.3

		Hydro Decommissioning	Deprec, & Amort. Reserve to Dec 2013 Balance	Proposed Depreciation Rates - Expense	Vehicle Depreication Study
Operating Revenues:					
1 General Business Revenues	3,905,479	-	-		-
2 Interdepartmental	-	-	-		-
3 Special Sales	49,115,714	-	-		-
4 Other operating revenues	(5,636,807)	•	-		
5 Total Operating Revenues	47,384,386	-	-		
6			•		
7 Operating Expenses: 8 Steam Production	2 242 667				(50 322)
9 Nuclear Production	2,343,667	-	-		(50,322)
0 Hydro Production	(28,190)	-	-		(16,833)
1 Other Power Supply	34,773,731	_	· -		(9,067)
2 Transmission	303,885		_		(4,684)
3 Distribution	(371,809)	-			(18,634)
4 Customer Accounting	402,258	_	_		(10,104)
5 Customer Service & Info	(10,683,513)	_	_		(1,548)
6 Sales	(10,005,515)		-		(2,5 .0)
7 Administrative & General	(1,360,416)	_			(20,966)
8 Total O&M Expense	25,379,614	-			(132,158)
	,,-				()/
9 Depreciation 0 Amortization	1,209,606			2,013,216	-
1 Taxes Other than Income	(41,073)		-	<u> </u>	<u>_</u>
22 Income Taxes: Federal	7,624,348	-	-	- -	(86,330)
3 : State	7,02 1,0 10				(00,000)
24 Deferred Income Taxes	(1,356,097)	_	_	(764,036)	143,764
25 Investment Tax Credit Adj.	(1,330,077)	_	_	(104,030)	115,701
26 Misc. Revenue & Expense	(3,490)	_	_	-	_
Total Operating Expenses:	32,812,907	-		1,249,180	(74,724)
8	03,022,501			1,2 15,100	(/ 1,121)
9 Net Operating Income:	14,571,479	-	-	(1,249,180)	74,724
0		•			
1 Rate Base:	£2.005.050	•			
2 Electric Plant in Service 3 Plant Held for Future Use	63,205,959	-	-	-	-
	(E AGO 72E)	-	-	-	-
4 Misc. Deferred Debits	(5,468,735)	-	-	-	-
55 Electric Plant Acq Adj	-	-	-	-	-
6 Nuclear Fuel 7 Prepayments	(1,743,279)	-	-	-	-
88 Fuel Stock	(6,914,149)		_		-
9 Material & Supplies	(6,926,885)	_	_		_
10 Working Capital	28,579,779				_
11 Weatherization Loans	28,519,119	· ·	_	-	-
2 Misc. Rate Base	-	-	- -	•	-
3 Total Electric Plant:	70,732,691			<u>-</u>	<u>_</u> _
14	70,732,031		<del>-</del>	<del>"</del> .	<del>-</del>
Deductions:					
46 Accum. Prov. for Depreciation	(29,125,686)	_	(6,488,165	(2,013,216)	_
7 Accum. Prov. for Amortization	(38,827)	-	(38,827		_
8 Accum. Deferred Income Tax	(13,295,616)	-	(30,027	764 <u>;</u> 036	(143,764)
49 Unamortized ITC	1,646	-	-	,, - 2 -	, 1,
50 Customer Advances for Const.	(481,414)	_		_	-
1 Customer Service Deposits	(3,361,134)	-	-	-	<u>*</u>
22 Miscellaneous Deductions	(83,643)	-	_		-
53	(,,,,,,)	_	-	-	_
Total Deductions:	(46,384,674)		(6,526,993	) (1,249,180)	(143,764)
Total Rate Base:	24,348,018		(6,526,993		(143,764)
59			(0,040,000	, (1,212,100)	(- 15,154)
50 TAX CALCULATION	State Income Tax Rate				
51 Per Company	Federal Income Tax Rate 20,839,730				
52 cross check	20,839,730			(2,013,216)	132,158
53 Operating Revenue 54 Other Deductions	20,039,730	· -	-	(2,013,210)	132,138
55 Interest (AFUDC)	•	-	٠		-
	(177,757)	-	-	<del>-</del>	-
66 Interest 67 Schedule "M" additions	1,307,442	-	-	2,013,216	(378,814)
57 Schedule "M" additions 58 Schedule "M" deductions	1,307,442 541,076	-	-	2,013,210	(210,014
	341,076		-	-	-
59 70 Income Before Tax	21 702 052			. 0	(246.657
	21,783,853	-	-		(246,657)
71 State Income Tax	21,783,853	-		. 0	(246,657
		-	-	. 0	(240,037)
72 Taxable Income					(86.330)
73 Federal Income Tax Before Credits	7,624,349	-	-	-	(86,330)
		-	-		(86,33

RESTATING ---->

7.1

7.2

7.3

		Interest True-up	Property Tax Expense	Renewable Energy Tax Credit	Power Tax ADIT Balance
Operating Revenues: 1 General Business Revenues	3,905,479	-	-	_	-
2 Interdepartmental 3 Special Sales	49,115,714	-	-		-
4 Other operating revenues 5 Total Operating Revenues	(5,636,807) 47,384,386	-		-	-
6	-				
7 Operating Expenses: 8 Steam Production	2,343,667	-	-	-	-
9 Nuclear Production 10 Hydro Production	(28,190)	٠ _	-		-
11 Other Power Supply	34,773,731	-	-	-	-
12 Transmission 13 Distribution	303,885 (371,809)	-	-	-	-
14 Customer Accounting	402,258	-	-	-	-
15 Customer Service & Info 16 Sales	(10,683,513)	-	-	-	-
17 Administrative & General	(1,360,416)				
18 Total O&M Expense	25,379,614	-	-	_	-
19 Depreciation 20 Amortization	1,209,606	-	-	-	· -
21 Taxes Other than Income	(41,073)		-	-	-
22 Income Taxes: Federal 23 : State	7,624,348	62,215			
24 Deferred Income Taxes	(1,356,097)	-	-	-	-
25 Investment Tax Credit Adj. 26 Misc. Revenue & Expense	(3,490)		-	-	-
27 Total Operating Expenses:	32,812,907	62,215	-		
28 29 Net Operating Income:	14,571,479	(62,215)			-
30 31 Rate Base:					
31 Rate Base: 32 Electric Plant in Service	63,205,959	-	-	-	-
33 Plant Held for Future Use	- (5.469.725)	-	-		-
34 Misc. Deferred Debits 35 Electric Plant Acq Adj	(5,468,735)	-	-	-	- -
36 Nuclear Fuel	(1.042.000)	-	•	-	-
37 Prepayments 38 Fuel Stock	(1,743,279) (6,914,149)	-	-	-	-
39 Material & Supplies	(6,926,885)	-		-	-
40 Working Capital 41 Weatherization Loans	28,579,779	-	_	-	-
42 Misc. Rate Base			-	-	-
43 Total Electric Plant:	70,732,691	<u> </u>			<u> </u>
45 Deductions:	444 447 493				
46 Accum. Prov. for Depreciation 47 Accum. Prov. for Amortization	(29,125,686) (38,827)	-	-	-	·
48 Accum. Deferred Income Tax	(13,295,616)	-	-	-	(1,637,024)
49 Unamortized ITC 50 Customer Advances for Const.	1,646 (481,414)	-	-	-	
51 Customer Service Deposits	(3,361,134)	-	-	-	-
52 Miscellaneous Deductions	(83,643)	-	-	-	· -
53 54 Total Deductions:	(46,384,674)	-			(1,637,024)
55 56 Total Rate Base:	24,348,018	_	-		(1,637,024)
	State Income Tax Rate				
61 Per Company 62 cross check	Federal Income Tax Rate 20,839,730			*	•
63 Operating Revenue	20,839,730	-			· •
64 Other Deductions 65 Interest (AFUDC)		-			
66 Interest	(177,757)	(177,757	') -		
67 Schedule "M" additions 68 Schedule "M" deductions	1,307,442 541,076				-
70 Income Before Tax	21,783,853	177,757			-
71 State Income Tax 72 Taxable Income	21,783,853	177,757	·		
73 Federal Income Tax Before Credits	7,624,349	62,215			-
74 Federal Tax Credit	-		-		

RESTATING ---->

7.5

7.6

7.7

		WA Low Income Tax Credit	WA Flow-through	Remove Deferred State Tax & Expense Balance	WA Public Utility Ta Adjustment
Operating Revenues:					
General Business Revenues	3,905,479	-	-	•	
2 Interdepartmental		· .	-	-	
Special Sales	49,115,714	-	-	-	
Other operating revenues	(5,636,807)	-			
Total Operating Revenues	47,384,386	-	<u> </u>	_	
5					
Operating Expenses:					
Steam Production	2,343,667	-	-	-	
Nuclear Production	-	-	-	-	
) Hydro Production	(28,190)	-	-	-	
Other Power Supply	34,773,731	-	·	-	
Transmission	303,885	-	-	_	
Distribution	(371,809)	-	_		
Customer Accounting	402,258	-	_	-	
Customer Service & Info	(10,683,513)		_	_	
	(10,063,513)		-	_	
Sales	(1000.416)	-	-	•	
Administrative & General	(1,360,416)				
Total O&M Expense	25,379,614	-	-	-	
Depreciation	1,209,606	-	-		
Amortization	<u> </u>	•	-		
Taxes Other than Income	(41,073)	_	-		
Income Taxes: Federal	7,624,348	-	-	-	
: State	.,-=.,0 10	-			
	(1,356,097)		(407,649)	(493,727)	
Deferred Income Taxes	(1,330,097)		(407,049)	(473,121)	
Investment Tax Credit Adj.	(2.100)	-	-	-	
Misc. Revenue & Expense	(3,490)		(105.510)	(100 505)	
Total Operating Expenses:	32,812,907		(407,649)	(493,727)	
Net Operating Income:	14,571,479	-	407,649	493,727	
Rate Base:					
Electric Plant in Service	63,205,959	_	_		
Plant Held for Future Use	03,203,525	_	_	_	
	(5 460 725)				
Misc, Deferred Debits	(5,468,735)	•	-	•	
Electric Plant Acq Adj	-	-	-	-	
Nuclear Fuel	-	-	-		
Prepayments	(1,743,279)	-	-	-	
Fuel Stock	(6,914,149)	-	-		
Material & Supplies	(6,926,885)	-	-	-	
Working Capital	28,579,779	_	-	-	
Weatherization Loans	-	-	_	-	
Misc. Rate Base	_	_	_	-	
Total Electric Plant:	70,732,691			-	
	10,132,091				<del></del>
Delections					
Deductions:					
Accum. Prov. for Depreciation	(29,125,686)		-	-	
Accum. Prov. for Amortization	(38,827)		-	-	
Accum. Deferred Income Tax	(13,295,616)	-	(9,662,969)	246,864	
Unamortized ITC	1,646	-	-	-	
Customer Advances for Const.	(481,414)		-	_	
Customer Service Deposits	(3,361,134)		-		
Miscellaneous Deductions	(83,643)		-	-	
	(00,040)				
Total Daduations:	(146 204 674)		(0.662.060)	246,864	
Total Deductions:	(46,384,674)	-	(9,662,969)	240,804	
			(0.552.055	21/2/	
Total Rate Base:	24,348,018	-	(9,662,969)	246,864	
)					
TAX CALCULATION	State Income Tax Rate	*			
Per Company	Federal Income Tax Rate				
cross check	20,839,730				
Operating Revenue	20,839,730	-		-	
Other Deductions	, ,	_	•	_	
5 Interest (AFUDC)	•	_		_	
	/177 757	٠	-	-	
5 Interest	(177,757)	, -	-	-	
7 Schedule "M" additions	1,307,442	-	-	-	
3 Schedule "M" deductions	541,076		-	-	
Income Before Tax	21,783,853	-	-	-	
1 State Income Tax	• •	-	-	-	
2 Taxable Income	21,783,853	_	-		
3 Federal Income Tax Before Credits	7,624,349	-		-	
	1,024,349				
4 Federal Tax Credit	-				
5 Federal Income Tax	7,624,348			-	

RESTATING ---->

8.2

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8,3

		JimBridger Mine Rate Base	Environmental Remediation	Customer Advances for Construction	Major Plant Additions	Miscellaneous Rate Base
Operating Revenu						
1 General Business Revenues	3,905,479	-	-	-	-	-
2 Interdepartmental 3 Special Sales	49,115,714	-	-	-	-	-
4 Other operating revenues	(5,636,807)	:-		-	-	-
5 Total Operating Revenues		<u>.</u>	<del></del>	-	<del>-</del> -	<del></del>
6 Total Operating Revenu	25 47,364,360					
7 Operating Expens	e'e ·					
8 Steam Production	2,343,667	_	_	_	_	_
9 Nuclear Production	2,543,007	_	_			_
10 Hydro Production	(28,190)					
11 Other Power Supply	34,773,731		-	-	-	-
12 Transmission	303,885	-	-	_	-	
13 Distribution		-	-	-	-	-
14 Customer Accounting	(371,809)	-	-	-	-	-
· ·	402,258	-	-	-	-	-
15 Customer Service & Info	(10,683,513)	-		-	-	•
16 Sales	(1000 110	-	100.000	-	-	-
17 Administrative & General	(1,360,416)		168,766			<del>-</del>
18 Total O&M Expen	se 25,379,614	-	168,766	-	-	-
19 Depreciation	1,209,606	-	-	-	-	-
20 Amortization	. 4	<u> </u>		-	_	
21 Taxes Other than Income	(41,073)	-	-	-	-	
22 Income Taxes: Federal	7,624,348	138,615	(49,695)	-		
23 : State		-	-	-	-	-
24 Deferred Income Taxes	(1,356,097)	-	52,446	-	-	
25 Investment Tax Credit Adj.	-		-	-		
26 Misc. Revenue & Expense	(3,490)	-	-		-	
27 Total Operating Expense	s: 32,812,907	138,615	171,517		-	_
28			,			
29 Net Operating Incom	ne: 14,571,479	(138,615)	(171,517)	_	_	-
30		······································	```			
31 Rate Ba	se:					
32 Electric Plant in Service	63,205,959	69,500,553			_	_
33 Plant Held for Future Use	-	-	_	_		
34 Misc. Deferred Debits	(5,468,735)	98,976	130,637	_	_	(5,698,348)
35 Electric Plant Acq Adj	(3,100,733)	50,570	150,057		_	(5,050,510)
36 Nuclear Fuel	·					_
37 Prepayments	(1,743,279)			-	-	(1,743,279)
			-	-	-	
38 Fuel Stock	(6,914,149)	-		-	Ī	(6,914,149)
39 Material & Supplies	(6,926,885)	-	•	-	-	(6,926,885)
40 Working Capital	28,579,779	-	-	-	-	(2,438,704)
41 Weatherization Loans	-	-	•	-	-	
42 Misc. Rate Base			100 (07	<del>-</del>		(00 H01 0 ( 1)
43 Total Electric Plan	nt; 70,732,691	69,599,529	130,637	-	-	(23,721,364)
44	,					
45 Deductio						
46 Accum. Prov. for Depreciation	(29,125,686)		-		-	-
47 Accum. Prov. for Amortization	(38,827)		- 	-	-	-
48 Accum. Deferred Income Tax	(13,295,616)	(3,609,058)	(380,671)	-		-
49 Unamortized ITC	1,646	-		<del>-</del>	-	-
50 Customer Advances for Const.	(481,414)	-	-	(481,414)	-	-
51 Customer Service Deposits	(3,361,134)		-	-	-	-
52 Miscellaneous Deductions	(83,643)	-	-	-	-	-
53						
54 Total Deduction	is: (46,384,674)	(42,864,657)	(380,671)	(481,414)	-	_
55			**			
56 Total Rate Ba	se: 24,348,018	26,734,872	(250,034)	(481,414)	-	(23,721,364)
59						
60 TAX CALCULATION	State Income Tax Rate					
61 Per Company	Federal Income Tax Rate					
62 cross che	eck 20,839,730				,	
63 Operating Revenue	20,839,730	-	(168,766)	-	-	-
64 Other Deductions		_		_	-	-
65 Interest (AFUDC)	-	-	-	-	-	_
66 Interest	(177,757)	-	-	-	-	-
67 Schedule "M" additions	1,307,442	(28,035)	(294,575)			
68 Schedule "M" deductions	541,076	(424,077)	(321,354)			-
69			·			
70 Income Before Tax	21,783,853	396,042	(141,987)		-	_
71 State Income Tax			(2.1.,207)	_	_	_
72 Taxable Income	21,783,853	396,042	(141,987)			-
73 Federal Income Tax Before Credits	7,624,349	138,615	(49,695)		<del></del>	<del></del>
74 Federal Tax Credit	7,024,349	130,013	(42,093)	·	<u> </u>	
74 Federal Tax Credit 75 Federal Income Tax	7,624,348	139 615	(40,605)	,		
75 Pederal Income 18X	7,024,348	138,615	(49,695)		<del></del>	

RESTATING ---->

8.6

8.7

8.8

General Business Revenues:							
Content Business Revenues   3,905,479							
2   Interdepartmental							
3 Special Salest			3,905,479	• -	· · · · · · · · · · · · · · · ·	-	-
4 Office operating revenues		ntal		-	-	-	-
Total Operating Expenses				-	=	•	=
8 Seam Production				-	-	-	
8 Seam Production		otal Operating Revenues	47,384,386	-	-	-	-
8 Steam Production 10 Rydo Production 11 Charles Stuply 12 Transmission 13 State 14 Cantoner Accounting 14 Cantoner Accounting 15 Custoner Service & Info 16 Sales 17 Administrative & General 17 Administrative & General 18 Trotal O&M Expense 19 Perpresision 1, 209, 606 17 Pyreprision 12 Tease Other than Income 21 Tease Other than Income 22 Tease Other than Income 23 Tease Other than Income 24 Tease Other than Income 25 Investment Tax Credit Adj. 26 Tease Other Tease 27 Total Operating Income: 28 Tease Other Tease 29 Net Operating Income: 30 Net Operating Income: 31 Tease Other Tease 32 Electric Plant in Service 33 Electric Plant in Service 34 Min. Revenue & Syspense 35 Rea Base: 32 Electric Plant in Service 35 Electric Plant in Service 36 (4,468,775) 36 Net Operating Income: 37 Total Operating Income: 38 Tease Other Plant Use 39 Net Operating Income: 30 Steader Fusion 30 Rea Base: 31 Electric Plant in Service 40 (4,468,775) 31 Electric Plant in Service 41 Total Operating Income: 42 Tease Operating Income: 43 Total Operating Income: 44 Total Electric Plant 45 Total Operating Income: 45 Total Operating Income: 46 Account Prov. for Deposition 47 Total Operating Income: 48 Total Electric Plant: 49 Deduction: 40 Working Capital 40 Working Capital 41 Total Electric Plant: 40 Working Capital 41 Total Electric Plant: 41 Total Electric Plant: 42 Total Electric Plant: 43 Total Electric Plant: 44 Total Electric Plant: 45 Total Electric Plant: 46 Account Prov. for Amortization 47 Account Prov. for Amortization 48 Account Prov. for Amortization 49 Unamortization 40 Working Capital 40 University Deposition 41 Total Electric Plant: 41 Total Electric Plant: 42 Total Electric Plant: 43 Total Electric Plant: 44 Total Electric Plant: 45 Total Electric Plant: 46 Account Prov. for Amortization 47 Account Prov. for Amortization 48 Account Prov. for Amortization 49 Unamortization 40 Total Electric Plant: 40 Total Electric Plant: 50 Total Cap							
9 Nuclear Production 11 Other Proves Supply 34,773,71 12 Transmission 30,385 13 Distribution (71,809)			0.040.665				
10 Hydro Production   (24,190)			2,343,667	•	-	-	-
11 Other Prover Supply			-	-	· -	-	-
12 Transmission   303,885	•			-	-	-	-
13 Diarrbution		Supply		-		-	-
14 Customer Accounting				-	-	-	• -
15 Customer Service & Info 16 Sales 17 Administrative & General 17 Administrative & General 18 Total O&M Expense 25,379,614  19 Depreciation 20 Amortization 21 Taxes Other than Income 21 Taxes Other than Income 22 Income Texes: Pederal 2,064,148 23 State 24 Deferred Income Taxes 24 Deferred Income Taxes 25,179,644 24 Deferred Income Taxes 25,179,644,148 25 Deferred Income Taxes 26 Deferred Income Taxes 27 Total Operating Expenses: 28 Total Operating Expenses: 29 Net Operating Income: 20 Amortization 20 Amortization 20 Amortization 21 Electric Plant Inservice 23 Total Operating Expenses: 24 Deferred Income Taxes 25 Deferred Income 26 Deferred Income 27 Deferred Income 28 Deferred Income 29 Net Operating Income: 20 Amortization 29 Net Operating Income: 20 Amortization 20 Amortization 20 Deferred Income 20 Deferred Income 21 Deferred Operating Expenses: 20 Deferred Operating Income 21 Electric Plant Inservice 23 Part Itale for Future Use 24 Deferred Deferred Operating Income 25 Deferred Operating Income 26 Deferred Operating Income 27 Deferred Operating Income 28 Deferred Operating Income 29 Deferred Operating Income 20 Deferred Operating Income 21 Deferred Operating Income 22 Deferred Operating Income 23 Deferred Operating Income 24 Deferred Operating Income 25 Deferred Operating Income 26 Deferred Operating Income 27 Deferred Ope				=	-	-	-
16 Sales				-	-	-	-
17 Administrative & General   (1,260,416)		vice & Info	(10,683,513)	-	-	-	-
19   Depreciation   1,209,606   (17,991)   -   -			-	-	-	-	-
19   Depreciation	17 Administrativ				-	-	
20 Intentization	18	Total O&M Expense	25,379,614	-	-	-	-
20 Amortization							
22   Income Taxes: Federal   7,624,348			1,209,606	-	(17,991)	-	· -
22   Income Taxes: Federal   7,624,348		han Income	(41,073)			-	-
State				-	-	99,762	(1,459)
24 Deferred Income Taxes				_	<u>-</u>	,	(-77)
25 Investment Trac Credit Adj.  Misc. Raveouva & Expenses: 32,812,907  17,991  99,762  2,710  17,991  99,762  2,710  17,991  99,762  2,710  17,991  17			(1.356.097)	_	_	-	
26 Misc. Revenue & Expenses   (3,490)			(1,000,057)	_	_		_
Total Operating Expenses:   32,812,907   (17,991)   99,762   2,710			(3.490)		_		4 169
Net Operating Income:   14,571,479   17,991   (99,762)   (2,710   30   31   31   32   Electric Plant in Service   63,205,959   (360,049)   -   -   -   -   -   -   -   -   -					(17 991)	99 762	
Rate Base   Section   Se		the Operating Adapting	02,012,507		(17,721)	77,704	2,710
31 Rate Base: 32 Electric Plant in Service 33 Plant Held for Future Use 34 Miss. Deferred Debits (5,468,735) 55 Electric Plant Acq Adj 56 Noclear Fuel 77 Prepayments (1,743,279) 78 Fuel Stock (6,914,149) 99 Material & Sapplies (6,926,885) 40 Working Capital 40 Working Capital 41 Weatherization Losas 42 Miss. Rate Base 42 Miss. Rate Base 42 Miss. Rate Base 44 Miss. Rate Base 45 Deductions 46 Accum. Prov. for Depreciation (29,125,686) 47 Accum. Prov. for Depreciation (29,125,686) 48 Accum. Prov. for Depreciation (38,827) 48 Accum. Prov. for Amortization (38,827) 49 Unamortized ITC (1,646 Customer Advances for Const. (481,414) 10 Customer Service Deposits (3,361,134) 11 Customer Service Deposits (3,361,134) 12 Miscellaneous Deductions (483,643) 13 Total Deductions (46,384,674) 15 Customer Service Deposits (3,361,134) 16 TAX CALCULATION 18 Total Rate Base: (481,414) 19 Total Deductions (46,384,674) 19 Customer Service Deposits (3,361,134) 10 Customer Service Deposits (3,361,134) 11 Customer Service Deposits (3,361,134) 12 Miscellaneous Deductions (46,384,674) 13 Customer Service Deposits (46,384,674) 15 Customer Service Deposits (46,384,674) 16 TAX CALCULATION 17 State Base: (47,48,018 (481,414) 17 Customer Service Deposits (481,414) 18 Customer Service Deposits (481,414) 19 Customer Service Deposits (481,414) 19 Customer Service Deposits (481,414) 10 Customer Service Deposits (481,414) 10 Customer Advances for Const. (481,414) 11 Customer Service Deposits (481,414) 1		Net Operating Income:	14.571.479		17 991	(99.762)	(2.710)
32 Electric Plant in Service  33 Plant Held for Future Use  34 Miss. Deferred Debits  35 Electric Plant Acq Adj  36 Nuclear Fuel  37 Prepayments  38 Fuel Stock  40 Working Capital  40 Working Capital  40 Working Capital  40 Working Capital  41 Weatherization Loans  42 Miss. Rate Base  43 Total Electric Plant:  44 Poductions:  45 Accum. Prov. for Amortization  46 Accum. Prov. for Depreciation  47 Accum. Prov. for Amortization  48 Accum. Deferred Encome Tax  49 Houstonizated ITC  50 Customer Advances for Coast.  48 (48),1414  51 Customer Service Deposits  52 Miscellaneous Deductions:  46 Total Deductions:  47 Accum. Prov. for Amortization  53 Agrant Advances for Coast.  48 (48),1414  51 Customer Service Deposits  52 Miscellaneous Deductions  54 Total Deductions:  55 Total Deductions:  56 Total Rate Base  67 Coast.  68 Schedule "M" additions  68 Schedule "M" additions  69 Coast.  69 Tax CALCULATION  61 Interest  61 Choopen  62 Coast.  63 Agrant  64 Agrant  65 Schedule "M" additions  66 Jan. 1,307,442  67 Schedule "M" additions  68 Schedule "M" additions  69 Coast.  61 Locome Base  61 Locome Tax  62 Locome Tax  63 Locome Tax  64 Locome Tax  65 Schedule "M" additions  66 Jan. 1,307,442  67 Schedule "M" additions  68 Schedule "M" additions  69 Coast.  69 Coast.  60 Income Before Tax  60 Income Before Tax  61 Locome Base  61 Locome Tax  62 Locome Tax  63 Locome Tax  64 Locome Tax  65 Schedule "M" additions  66 Jan. 1,307,442  67 Schedule "M" additions  68 Locome Tax  69 Locome Tax  60 Locome Tax  60 Locome Tax  60 Locome Tax  61 Locome Base  61 Locome Tax  62 Locome Tax  63 Locome Tax  64 Locome Tax  65 Schedule "M" additions  66 Locome Tax  67 Schedule "M" additions  68 Locome Tax  69 Locome Tax  69 Locome Tax  60 Locome Tax  60 Locome Tax  61 Locome Tax  62 Locome Tax  63 Locome Tax  64 Locome Tax  65 Locome Tax  66 Locome Tax  67 Locome Tax  68 Locome Tax  69 Locome Tax  69 Locome Tax  60 Locome Tax  60 Locome Tax  60 Locome Tax  60 Locome T		Tite Operating Income.	***************************************		11,771	(55,102)	(2,710)
12 Electric Plant in Service   63,205,959   (360,049)   -		Data Dagar					
33 Plata Held for Puture Use  34 Misc. Deferred Debits 35 Electric Plant Acq Adj 36 Nuclear Fuel 37 Prepayments (1,743,279) 38 Fuel Stock (6,914,149) 39 Material & Supplies (6,926,885) 40 Working Capital 28,579,779 41 Weatherization Loans 42 Misc. Rate Base 43 Total Electric Plant: 44 Total Electric Plant: 45 Accum. Prov. for Depreciation 46 Accum. Prov. for Depreciation 47 Accum. Prov. for Amortization 48 Accum. Deferred Income Tax 49 Unamortized ITC 50 Customer Advances for Const. 51 Customer Service Deposits 51 Customer Service Deposits 52 (83,643) 53 (3361,134) 54 Total Deductions 55 Total Rate Base: 56 Total Rate Base: 57 Accum. Prov. for Amortization 58 Accum. Prov. for Const. 56 Total Rate Base: 57 Accum. Prov. for Const. 58 Accum. Deferred Incomer Tax 59 Accum. Prov. for Const. 50 Customer Service Deposits 50 Customer Service Deposits 51 Customer Service Deposits 52 (3361,134) 56 Total Rate Base: 58 Accum. Deferred Incomer Tax 59 Accum. Prov. for Const. 50 Customer Advances for Const. 51 Customer Service Deposits 52 (3361,134) 53 (3361,134) 54 Total Deductions 55 Accum. Prov. for Amortization 66 Per Company 67 Accum. Prov. for Amortization 67 Accum. Prov. for Amortization 68 Construction 69 Accum. Prov. for Amortization 60 TAX CALCULATION 61 Accum. Prov. for Amortization 61 Per Company 62 Cross check 63 Coperating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Accum. Prov. for Amortization 69 Accum. Prov. for Amortization 70 Accum. Prov. for Amortization 71 Accum. Prov. for Amortization 72 Taxable Income Tax 73 Taxable Income Tax 74 Taxable Income Tax 75 Taxable Income Tax 76 Accum. Prov. For Accum. Prov. Pro			62 205 050		(2(0,040)		
34 Misc. Deferred Debits   (5,468,735)   -   -   -			03,203,939	-	(300,049)	-	•
15   Electric Plant Acq Adj			(5.460.735)	•	•	•	-
36 Nuclear Fuel   37 Prepayments   (1,743,279)   38 Fuel Stock   (6,914,149)			(5,468,735)	-	-	-	-
37 Prepayments		Acq Adj	7,	-	-	-	-
38 Fuel Stock			-	-	-	-	-
39 Material & Supplies   (6,926,885)   -   -   -				-	-	-	-
40 Working Capital 41 Weatherization Loans 42 Misc. Rate Base 43 Total Electric Plant: 44 Total Electric Plant: 45 Deductions: 46 Accum. Prov. for Depreciation 47 Accum. Prov. for Depreciation 48 Accum. Prov. for Depreciation 49 Unamortization 49 Unamortization 40 Accum. Prov. for Depreciation 40 Accum. Prov. for Depreciation 40 Accum. Prov. for Depreciation 41 Accum. Prov. for Mortization 42 Accum. Prov. for Depreciation 43 Accum. Prov. for Depreciation 44 Accum. Prov. for Depreciation 45 Accum. Prov. for Depreciation 46 Accum. Prov. for Depreciation 47 Accum. Prov. for Amortization 48 Accum. Deferred Income Tax 49 Unamortized ITC 40 Accum. Prov. for Amortization 49 Unamortized ITC 50 Customer Service Deposits 51 Customer Service Deposits 52 Miscellaneous Deductions 53 Accum. Deferred Income Tax 54 Total Deductions 55 Accum. Prov. for Amortization 56 Total Rate Base: 57 Accum. Prov. for Amortization 57 Accum. Prov. for Amortization 58 Accum. Prov. for Amortization 59 Accum. Prov. for Amortization 50 Total Rate Base: 50 Total Rate Base: 51 Accum. Prov. for Amortization 50 Accum. Prov. for Amortization 50 Total Rate Base: 51 Accum. Prov. for Amortization 50 Accum. Prov. for Amortization 51 Accum. Prov. for Amortization 52 Accum. Prov. for Amortization 53 Accum. Prov. for Amortization 54 Accum. Prov. for Amortization 55 Accum. Prov. for Amortization 56 Accum. Prov. for Amortization 57 Accum. Prov. for Amortization 58 Accum. Prov.				-		-	
Weatherization Loans			(6,926,885)	-	-	-	-
Misc. Rate Base	40 Working Capi	tal	28,579,779	-	-	-	· -
Total Electric Plant:   70,732,691   (360,049)	41 Weatherization	n Loans		-	-	-	-
44 45 Deductions: 46 Accum. Prov. for Depreciation (29,125,686) 47 Accum. Prov. for Depreciation (38,827) 48 Accum. Deferred Income Tax (13,295,616) 49 Unamorized TrC 1,646 50 Customer Advances for Const. (481,414) 51 Customer Service Deposits (3,361,134) 52 Miscellaneous Deductions (83,643) 53 54 Total Deductions: (46,384,674) 55 Total Rate Base: 24,348,018 56 Total Rate Base: 24,348,018 57 Total Peductions 58 State Income Tax Rate 61 Per Company Federal Income Tax Rate 62 cross check 63 Operating Revenue 64 Other Deductions 65 Interest (AFUDC) 66 Interest (177,757) 67 Schedule "M" additions 68 Schedule "M" additions 69 Schedule "M" additions 69 Schedule "M" deductions 60 Income Before Tax 60 Income Before Tax 61 State Income 62 21,783,853 63 - 285,034 64 (4,169) 65 State Income Tax 64 (4,169) 66 Tax Catcula Tion 65 State Income Tax 66 Tax Catcula Tion 67 Schedule "M" additions 68 Schedule "M" additions 69 Schedule "M" additions 60 State Income Tax 60 Schedule "M" additions 61 State Income Tax 61 State Income Tax 62 - 285,034 63 Schedule "M" additions 64 Schedule "M" additions 65 Schedule "M" additions 66 Schedule "M" additions 67 State Income Tax 68 Schedule "M" additions 69 Schedule "M" additions 60 Schedule "M" additions 61 State Income Tax 61 State Income Tax 62 - 285,034 64,169 65 Schedule "M" additions 65 Schedule "M" additions 66 Schedule "M" additions 67 Schedule "M" additions 68 Schedule "M" additions 69 Schedule "M" additions 69 Schedule "M" additions 60 Schedule "M" additions 61 State Income Tax 61 Schedule "M" additions 62 Schedule "M" additions 63 Schedule "M" additions 64 Schedule "M" additions 65 Schedule "M" additions 66 Schedule "M" additions 67 Schedule "M" additions 68 Schedule "M" additions 69 Schedule "M" additions 60 Schedule "M" additions 60 Schedule "M" additions 61 Schedule "M" additions 62 Schedule "M" additions 63 Schedule "M" additions 64 Schedule "M" additions 65 Schedule "M" additions 66 Schedule "M" additions 67 Schedule "M" additions 68 Schedule "M" additions 69 Schedule "M" add	42 Misc. Rate Ba	ise	-	-	-		-
Accum. Prov. for Depreciation   (29,125,686)   -   -   -   -   -   -   -   -   -	43	Total Electric Plant:	70,732,691	-	(360,049)	-	-
46 Accum. Prov. for Depreciation (29,125,686) 47 Accum. Prov. for Amortization (38,827)	44		N	•			
47 Accum. Prov. for Amortization (38,827) 48 Accum. Deferred Income Tax (13,295,616)	45	Deductions:					
47 Accum. Prov. for Amortization (38,827) 48 Accum. Deferred Income Tax (13,295,616)	46 Accum. Prov.	for Depreciation	(29,125,686)	-	-	-	_
48 Accum. Deferred Income Tax (13,295,616)				-	-	-	
49 Unamortized ITC 50 Customer Advances for Const. (481,414) 51 Customer Service Deposits (3,361,134) 52 Miscellaneous Deductions (83,643) 53				-	-	-	_
50 Customer Advances for Const. (481,414) (3,361,134) 51 Customer Service Deposits (3,361,134) (83,643) 52 Miscellaneous Deductions (83,643) (83,643) 53 54				_	_		_
Signature   Company   Co				_	-		_
S2 Miscellaneous Deductions   (83,643)   -				_		_	(3:361.134)
Total Deductions:				_	_	(83 643)	(-,001,107)
Total Deductions:			(05,045)	_	-	(03,043)	•
Total Rate Base:   24,348,018   - (360,049)   (83,643)   (3,361,134)		Total Deductions:	(46 384 674)	-	-	(83 643)	(3 361 134)
Total Rate Base:   24,348,018   - (360,049)   (83,643)   (3,361,134)		tom Deductions.	(40,304,074)			(05,043)	(5,501,154)
59 60 TAX CALCULATION		Total Rate Base:	24.348.018	_	(360.049)	(83.643)	(3.361.134)
Federal Income Tax Rate   Cross check   Cr			,	1	(,,	(,-,-)	(-,, ,)
Federal Income Tax Rate   Cross check   Cr	60 TAX CALCU	LATION	State Income Tax Rate				
62 cross check 20,839,730 - 17,991 - (4,169 63 Operating Revenue 20,839,730 - 17,991 - (4,169 64 Other Deductions							
63 Operating Revenue 20,839,730 - 17,991 - (4,169 64 Other Deductions							
64 Other Deductions 65 Interest (AFUDC) 66 Interest (AFUDC) 67 Schedule "M" additions 68 Schedule "M" deductions 69 Schedule "M" deductions 69 To Income Before Tax 60 Income Before Tax 61 State Income Tax 62 Income Tax 63 Schedule "M" deductions 64 Other Tax 65 Schedule "M" deductions 66 Other Tax 66 Other Tax 67 Other Tax 68 Schedule "M" deductions 69 Other Tax 69 Other Tax 60 Other Tax 61 Other Tax 62 Other Tax 63 Other Tax 64 Other Tax 64 Other Deductions 65 Other Tax 65 Other Tax 66 Other Tax 67 Other Tax 68 Other Tax 68 Other Tax 69 Other Tax 69 Other Tax 69 Other Tax 60 Other Tax 60 Other Tax 60 Other Tax 61 Other Tax 61 Other Tax 61 Other Tax 61 Other Tax 62 Other Tax 63 Other Tax 64 Other Tax 64 Other Tax 65 Other Tax 66 Other Tax 66 Other Tax 67 Other Tax 67 Other Tax 68 Other Tax 68 Other Tax 68 Other Tax 69 Other Tax 60 Other T				_	17.991	_	(4,169)
65 Interest (AFUDC) 66 Interest 67 Schedule "M" additions 68 Schedule "M" deductions 69 70 Income Before Tax 71 State Income Tax 72 Taxable Income 73 Federal Income Tax Before Credits 74 Federal Tax Credit 75 Interest (AFUDC) 76 Interest (177,757) 77 State Income 78 Federal Tax Credit 79 Federal Tax Credit 70 Interest (177,757) 70 Income Before Tax 71 State Income Tax 72 Taxable Income 73 Federal Income 74 Federal Tax Credit 75 Federal Tax Credit 76 Federal Tax Credit 77 Federal Tax Credit				_		_	(.,>)
66 Interest (177,757)			· _	_	-	_	_
67 Schedule "M" additions 1,307,442		,	(177 757)	_	_	_	-
68 Schedule "M" deductions 541,076 - 17,991 (285,034) - 69  70 Income Before Tax 21,783,853 - 285,034 (4,169 71 State Income Tax 285,034 (4,169 72 Taxable Income		additions			-	-	-
69 70 Income Before Tax 21,783,853 - 285,034 (4,169 71 State Income Tax 2 25,034 (4,169 72 Taxable Income				•	17 001	(205 024)	-
70 Income Before Tax 21,783,853 - 285,034 (4,169 71 State Income Tax 285,034 (4,169 72 Taxable Income 2ax Before Credits 7,624,349 - 285,034 (4,169 73 Federal Income Tax Before Credits 7,624,349 - 99,762 (1,459 74 Federal Tax Credit		acauciioiis .	341,076	-	17,991	(283,034)	-
71 State Income Tax     -     -       72 Taxable Income     21,783,853     -     -     285,034     (4,169       73 Federal Income Tax Before Credits     7,624,349     -     -     99,762     (1,459       74 Federal Tax Credit		Tow	01 700 850			205.024	(4 160)
72 Taxable Income     21,783,853     -     -     285,034     (4,169       73 Federal Income Tax Before Credits     7,624,349     -     -     99,762     (1,459       74 Federal Tax Credit     -     -     -     -     -     -			21,783,853		-	285,034	(4,169)
73 Federal Income Tax Before Credits 7,624,349 - 99,762 (1,459 74 Federal Tax Credit -					-	******	*****
74 Federal Tax Credit					-		(4,169)
			7,624,349			99,762	(1,459)
75 Federal Income Tax 7,624,348 99,762 (1,459			<del>-</del>				
	75 Federal Incon	ne Tax	7,624,348	<u> </u>	-	99,762	(1,459)

RESTATING ---->

8.10

8.11

8.12

Comeral Business Revenues			Regulatory Aasset Amortization	Miscellaneous Asset Sales and Removals	Adjust June 2012 AMA Plant Balances to June 2012 Balance	Investor Supplied Working Capital
Interdepartmental	Operating Revenues:					
Special Sales		3,905,479	-	-	-	-
4 Ohier Operating Revenues		-	-	-	-	-
Total Operating Expenses:   47,384,386   (3,000,000)			(2.000.000)	-	-	-
8 Steam Production						
Seam Production		47,384,386	(3,000,000)	•	*	· -
8 Steam Production 10 Hydro Production 10 Hydro Production 10 Hydro Production 11 Other Power Surply 12 Transmission 13 03,885 13 03,885 14 02,713,731 15 Distribution 16 Other Power Surply 14 Cartinomission 13 03,885 15 0						
9 Nuclear Production 10 Other Power Supply 11 Other Power Supply 13 A773,731 1 Other Power Supply 13 Other Power Supply 15 Customer Advance Service & Info 16 States 17 Administrative & General 16 States 17 Administrative & General 17 Administrative & General 18 Total O&M Expense 19 Depreciation 20 Amontination 20 Amontination 21 Excess Other Man, Income 21 Excess Other Man, Income 22 Excess Other Man, Income 23 Excess Other Man, Income 24 Excess Other Man, Income 25 Excess Other Man, Income 26 Excess Other Man, Income 27 Excess Other Man, Income 28 Excess Other Man, Income 29 Excess Other Man, Income 20 Excess Other Man, Income 20 Excess Other Man, Income 21 Excess Other Man, Income 22 Excess Other Man, Income 23 Excess Other Man, Income 24 Excess Other Man, Income 25 Excess Other Man, Income 26 Excess Other Man, Income 27 Excess Other Man, Income 28 Excess Other Man, Income 29 Excess Other Man, Income 20 Excess Other Man, Income 20 Excess Other Man, Income 21 Excess Other Man, Income 22 Excess Other Man, Income 23 Excess Other Man, Income 24 Excess Other Man, Income 25 Excess Other Man, Income 26 Excess Other Man, Income 27 Excess Other Man, Income 28 Excess Other Man, Income 29 Pan Half of Forture Une 30 Excess Other Man, Income 30 Excess Other Man, Income 31 Excess Other Man, Income 32 Excess Other Man, Income 33 Plant Hold for Future Une 34 Excess Other Man, Income 35 Excess Other Man, Income 36 Excess Other Man, Income 37 Prosporting Excess Other 38 Excess Other Man, Income 38 Excess Other Man, Income 39 Plant Hold for Future Une 30 Excess Other 31 Excess Other 32 Excess Other 33 Plant Hold for Future Une 34 Excess Other 35 Excess Other 36 Excess Other 36 Excess Other 37 Excess Other 38 Excess Other 39 Man, Income 30 Excess Other 30 Excess Other 30 Exc	1 0 1	2 242 667				_
10 Hydro Production   (28, 190)   (6,984)   -		2,343,007	-	-	•	-
1 Other Power Supply		(29 100)	· ·	(6.084)		_
2 Transmission 303,885			-	(0,564)		-
3   Distribution   (371,897)   -   -						
4 Gustomer Accounting 5 Customer Service & Info 5 Customer Service & Info 5 Customer Service & Info 5 Sales 7 Total O&M Expense 7 (1),669,4160 8 Total O&M Expense 7 Sp.79,614 9 Depreciation 1,209,606 1,357,574) 1 Taxes Other than Income 1,109,606 1 Taxes Other than Income 1,109,606 1 Taxes Other than Income 1,109,606 1 Taxes Other than Income 1,7,602,4348 1 (1),050,000) 1 127,595 1 Testing Taxes 1 Deberred Income Taxes 1 (1,355,097) 1 Total Operating Expenses: 2 (1,355,097) 2 Total Operating Expenses: 3 Net Operating Incomes 1 (1,355,097) 1 Total Operating Incomes 1 (1,355,097) 2 Total Operating Incomes 1 (1,355,097) 2 Total Operating Expenses: 3 (3,450) 3 Net Operating Incomes 4 L4,571,479 4 (1,950,000) 2 236,963 4 Net Operating Incomes 2 Electric Plant in Service 3 (3,460,13) 4 Net Operating Incomes 4 (1,743,279) 5 Net Strong Capital 5 Net Operating Incomes 5 (1,743,279) 5 Net Operating Incomes 6 (3,926,885) 1 Operating Incomes 1 (1,743,279) 3 Total Plactric Plant: 4 Net Operating Incomes 4 Operating Incomes 5 Operating Incomes 5 Operating Incomes 6 (3,926,885) 1 Operating Incomes 6 (3,926,885) 1 Operating Incomes 6 (3,926,885) 1 Operating Incomes 7 Operating Incomes 7 Operating Incomes 8 Total Electric Plant: 9 Operating Incomes 1 (1,743,279) 1 Operating Incomes 1 (1,743,797) 1 Operating Incomes				_	-	2
5 Customer Service & Info				_	_	_
Sales			•	-	-	-
7. Administrative & General (1,360,416)		(10,083,313)	-	-		-
Total O&M Expense   25,379,614   - (6,984)   -		(1.260.416)	•	-	•	-
9 Depreciation				(6.094)		
19. Amortization	10tai O&M Expense	23,379,014	-	(0,964)	•	-
0. Amortization	0 Danragiation	1 200 404		(257 574)		
Taxes Other than Income		1,209,000	-	(331,314)	-	
2		(41.072)		<del> </del>		-
State			(1.050.000)	127 505		-
A Deferred Income Taxes   (1,356,097)   -   -		7,024,348	(1,030,000)	127,393		
5 Investment Tax Credit Ads		(1.356.00%)		-	-	-
6 Misc. Revenue & Expense   (3,490)		(1,330,097)		-	-	
Total Operating Expenses:   32,812,907   (1,050,000)   (236,963)   -		(2.400)	-	-	•	-
Net Operating Income			(1.050.000)	(27.6.062)		
Net Operating Income:   14,571,479   (1,950,000)   236,963		32,812,907	(1,030,000)	(230,903)		<del>-</del>
Rate Base		14 571 470	(1.050.000)	226.062		
Rate Base		14,5/1,4/9	(1,930,000)	230,903	-	
12   Electric Plant in Service   63,205,959   -   22,392,711   31   Plant Held for Future Use   -   -   -   -   -						
3 Plant Held for Future Use						
4 Misc. Deferred Debits		63,205,959	-	-	22,392,711	
Selectic Plant Acq Adj			-	-	-	-
6 Nuclear Fuel		(5,468,735)	-	-	-	-
7 Prepayments		-	-	-	-	-
8 Fuel Stock (6,914,149)		-	-	-	-	-
9 Matrial & Supplies (6,926,885) 31,00 Working Capital 28,579,779 31,00 Working Capital 28,579,779 31,00 Working Capital 28,579,779 31,00 Working Capital 28,579,779			-	-	-	
Wetking Capital   28,579,779   -   -   31,0	· ·		-	-	-	-
Weatherization Loans			-	-	-	-
		28,579,779	-	-	-	31,018,483
Total Electric Plant:   70,732,691   -   22,392,711   31,000000000000000000000000000000000000		-	-	-	-	-
Deductions:					-	
Deductions   Ded		70,732,691	-	<del>.</del>	22,392,711	31,018,483
Accum. Prov. for Depreciation   (29,125,686)   -   -   -				1		
A cacum. Prov. for Amortization   (38,827)   -   -   -						
48 Accum. Deferred Income Tax (13,295,616) 49 Unamortized ITC 1,646			-		-	-
			-	-	-	-
Customer Advances for Const.   (481,414)   -   -   -				-	-	-
State   Customer Service Deposits   (3,361,134)   -   -   -   -			-	-	-	-
Miscellaneous Deductions   (83,643)   -   -   -   -			-	-		-
Total Deductions:	•		-	-	-	•
Total Deductions:		(83,643)	-	-	-	
Total Rate Base:   24,348,018   -   -   22,392,711   31,000000   364,558   -   -   -   -   -   -   -   -   -	53					
56 Total Rate Base: 24,348,018 - 22,392,711 31,6  57 TOTAL CALCULATION   State Income Tax Rate    58 Per Company   Federal Income Tax Rate    59 Operating Revenue   20,839,730    50 Operating Reve		(46,384,674)	_	-	-	
State Income Tax Rate   Federal Income Tax Rate   Federal Income Tax Rate   Federal Income Tax Rate   State Income Revenue   State Income Tax Rate   State Income Tax Rate   State Income Tax						
State Income Tax Rate   State Income Tax Rate   Federal Income Tax Rate   Federal Income Tax Rate   State Income Tax   State Income Tax Rate   State Income Tax Rate Income	56 Total Rate Base:	24,348,018	-	-	22,392,711	31,018,483
Federal Income Tax Rate	59					
10   10   10   10   10   10   10   10	50 TAX CALCULATION	State Income Tax Rate				
20,839,730   3,000,000   364,558   -	51 Per Company					
64 Other Deductions	52 cross check					
4 Other Deductions	53 Operating Revenue	20,839,730	(3,000,000)	364,558	-	
55 Interest (AFUDC)  56 Interest  (177,757)	54 Other Deductions		-	-	-	-
1,307,442   -   -   -     -				·	-	-
67 Schedule "M" additions     1,307,442     -     -     -       68 Schedule "M" deductions     541,076     -     -       69       70 Income Before Tax     21,783,853     (3,000,000)     364,558     -       71 State Income Tax     -     -     -     -       72 Taxable Income     21,783,853     (3,000,000)     364,558     -		(177,757)	-			
58 Schedule "M" deductions     541,076       59     -       70 Income Before Tax     21,783,853     (3,000,000)     364,558       71 State Income Tax     -     -       72 Taxable Income     21,783,853     (3,000,000)     364,558	67 Schedule "M" additions	1,307,442	-	-	-	
70 Income Before Tax 21,783,853 (3,000,000) 364,558 - 71 State Income Tax 72 Taxable Income 21,783,853 (3,000,000) 364,558 -			_	-	-	
70 Income Before Tax 21,783,853 (3,000,000) 364,558 - 71 State Income Tax 72 Taxable Income 21,783,853 (3,000,000) 364,558 -			•			
71 State Income Tax		21,783,853	(3,000,000)	364,558	-	
72 Taxable Income 21,783,853 (3,000,000) 364,558 -			-			<u>.</u> .
		21,783.853	(3,000,000)	364,558	-	
	•				-	
74 Federal Tax Credit -	•					
75 Federal Income Tax 7,624,348 (1,050,000) 127,595 -		7.624.348	(1,050.000)	127.595	-	

RESTATING ---->

			Production .
0	perating Revenues:		
1 General Business Rev	venues	3,905,479	-
2 Interdepartmental			-
3 Special Sales		49,115,714	-
4 Other operating rever 5 Total Op	erating Revenues	(5,636,807) 47,384,386	<u> </u>
6 Total Op	er ating Revenues	47,504,500	
	perating Expenses:		
8 Steam Production		2,343,667	-
9 Nuclear Production		-	-
10 Hydro Production		(28,190)	-
11 Other Power Supply		34,773,731	-
12 Transmission 13 Distribution		303,885 (371,809)	-
14 Customer Accounting	nr.	402,258	-
15 Customer Service &		(10,683,513)	_
16 Sales			-
17 Administrative & Ge	neral	(1,360,416)	
18 Tot	al O&M Expense	25,379,614	-
19 Depreciation		1,209,606	-
20 Amortization		(41.070)	
21 Taxes Other than Inc		(41,073)	-
22 Income Taxes: Feder		7,624,348	
24 Deferred Income Tax		(1,356,097)	
25 Investment Tax Cred		(1,550,057)	-
26 Misc. Revenue & Ex		(3,490)	_
	erating Expenses:	32,812,907	-
28			
29 Net 0	Operating Income:	14,571,479	
30			
31	Rate Base:		•
32 Electric Plant in Serv		63,205,959	-
<ul><li>33 Plant Held for Future</li><li>34 Misc. Deferred Debit</li></ul>		(5,468,735)	-
35 Electric Plant Acq A		(3,400,733)	_
36 Nuclear Fuel	u)		_
37 Prepayments		(1,743,279)	_
38 Fuel Stock		(6,914,149)	_
39 Material & Supplies		(6,926,885)	-
40 Working Capital		28,579,779	-
41 Weatherization Loan	S	. <del>-</del>	-
42 Misc. Rate Base	ta tard at the me	70 722 601	
43T	otal Electric Plant:	70,732,691	<del>-</del>
45	Deductions:		
46 Accum. Prov. for De		(29,125,686)	_
47 Accum. Prov. for An		(38,827)	, -
48 Accum. Deferred Inc	ome Tax	(13,295,616)	_
49 Unamortized ITC		1,646	-
50 Customer Advances		(481,414)	-
51 Customer Service De	,	(3,361,134)	-
52 Miscellaneous Dedu	ctions	(83,643)	-
53 54	Total Deductions:	(46,384,674)	
55	Total Deductions.	(40,304,074)	
56	Total Rate Base:	24,348,018	-
59	1	• •	
60 TAX CALCULATIO	ON	State Income Tax Rate	
61 Per Company		Federal Income Tax Rate	
62	cross check	20,839,730	
63 Operating Revenue		20,839,730	-
64 Other Deductions		•	-
65 Interest (AFUDC) 66 Interest		(177,757)	
67 Schedule "M" additi	ons	1,307,442	-
68 Schedule "M" deduc		541,076	-
69	. ==	, 0 / 0	•
70 Income Before Tax		21,783,853	-
71 State Income Tax			-
72 Taxable Income		21,783,853	
73 Federal Income Tax	Before Credits	7,624,349	
74 Federal Tax Credit		7 604 240	
75 Federal Income Tax		7,624,348	-

nmary of Pro Forma Adjustments	Pro Forma>	3.1	3.2	3.3	3.4	3.5
		Temperature Normalization	Revenue Normalization	Effective Price Change	SO2 Emission Allowance Sales	REC & REA
Operating Revenues:				_		
! General Business Revenues	•	-	-	-	-	
Interdepartmental		-	-	-	7	
Special Sales	(47,045,812)	-	-	-	-	
Other operating revenues	(317,051)			-		
Total Operating Revenues	(47,362,863)			-		
Operating Expenses:	5 070 044					
Steam Production	5,079,244	-	-	-	<del>"</del>	
Nuclear Production	104.470	-	-	-		
Hydro Production	,	-	-	-	_	
Other Power Supply	(55,361,467)	-	-	-	-	
Transmission	3,751,494	-	-	-	-	
Distribution	259,056	-	-	-	-	
Customer Accounting	140,246				-	
Customer Service & Info	21,520	-	-	-	-	
Sales	<del>.</del>	-	-		-	
Administrative & General	313,214	-	-			
Total O&M Expense	(45,692,224)	-	-	-	-	
Depreciation	750,603	-	-	-	-	
Amortization	82,362	-		-	-	
Taxes Other than Income	(807,244)	-	-	-		
Income Taxes: Federal	(3,488,183)		-		(681)	
: State		-	-	-	-	
Deferred Income Taxes	2,341,344	-		-	295,256	
Investment Tax Credit Adj.	-	-	-	-	-	
Misc. Revenue & Expense	(776,049)	-			(776,049)	
Total Operating Expenses:	(47,589,392)	-	-		(481,474)	
Net Operating Income:	226,529	-	-	_	481,474	
Rate Base:						
Rate Base: Electric Plant in Service	40,737,064	_	_		-	
Plant Held for Future Use	,,	_	_	_		
Misc. Deferred Debits	(202,652)	_	_	-	_	
Electric Plant Acq Adj	(202,002)	_	_	_	_	
	_	_	_	_	_	
Nuclear Fuel		_	_	_	_	
Prepayments	_		_	_	_	
Fuel Stock	_		_	_	_	
Material & Supplies	-	-	_		_	
Working Capital	-	_	_		_	
Weatherization Loans		•	_	_	_	
Misc. Rate Base  Total Electric Plant:	40 524 412					
	40,534,413				<del>-</del>	
Deductions:						
Accum. Prov. for Depreciation	(967,568)	-	•		-	
Accum. Prov. for Amortization		-	-	• •		
Accum, Deferred Income Tax	(2,143,045)	-	-	-	152,821	
Unamortized ITC	-	-	-		-	
Customer Advances for Const.	-	-	-	•	-	
Customer Service Deposits	-	-				
Miscellaneous Deductions	(402,746)	-		· -	(402,746)	)
Total Deductions:	(3,513,359)	-			(249,925)	)
				*		
Total Rate Base:	37,021,053	-		-	(249,925)	)
1						
TAX CALCULATION	State Income Tax Rate					
	Federal Income Tax Rate			0		
1 ,	572,557	*				
Operating Revenue	(920,310)				776,049	
Other Deductions	-				-	
Interest (AFUDC)	-				=	
Interest	970,735			-	_	
Schedule "M" additions	549,094				58	
Schedule "M" deductions	6,718,479				778,052	
) Schedule Wi deductions	0,710,475	•			,	
Income Before Tax	(8,060,430)				(1,945	) .
	(0,000,430)		-		-	
2 State Income Tax 3 Taxable Income	(8,060,430)				(1,945	)
4 Federal Income Tax Before Credits	(2,821,150)				(681	
					1001	<del></del>
5 Federal Tax Credit	(667,033)			· -	(681	)
Federal Income Tax	(3,488,183)		-		1007	

Summary of Pro Forma Adjustments	Pro Forma>	3.6	3.7	3.8	3.9
		Wheeling Revenue	Ancillary Revenue	Schedule 300 Fee Change	Wind Wake Loss Revenues
1 Operating Revenues:		Kevenue	Revenue	ree Change	Revenues
2 General Business Revenues	-		_	_	_
3 Interdepartmental	-	-	-	-	-
4 Special Sales	(47,045,812)	-	-	-	-
5 Other operating revenues	(317,051)	449,017	41,326	-	37,319
6 Total Operating Revenues	(47,362,863)	449,017	41,326	-	<del></del>
7 8 Operating Expenses:					
8 Operating Expenses: 9 Steam Production	5,079,244	_	_	_	_
10 Nuclear Production	2,073,211	_	-	_	-
11 Hydro Production	104,470	_	-	-	-
12 Other Power Supply	(55,361,467)	-	-	-	-
13 Transmission	3,751,494	-	-	· -	-
14 Distribution	259,056	-	-	-	-
15 Customer Accounting	140,246	-	-	-	-
16 Customer Service & Info	21,520	-	-	-	-
17 Sales	313,214	•	-	-	
18 Administrative & General Total O&M Expense	(45,692,224)				
19	(10,002,224)				
20 Depreciation	750,603	-	_	-	_
21 Amortization	82,362				<u> </u>
22 Taxes Other than Income	(807,244)	-	-	-	-
23 Income Taxes: Federal	(3,488,183)	157,156	14,464	-	
24 : State	-	-	-	-	-
25 Deferred Income Taxes	2,341,344	-	-	-	-
26 Investment Tax Credit Adj.		-	-		-
27 Misc. Revenue & Expense	(776,049)	157 156	14 464		
28 Total Operating Expenses: 29	(47,589,392)	157,156	14,464		<del></del>
30 Net Operating Income:	226,529	291,861	26,862		_
31	#B0(0B)	251,001			
32 Rate Base:					
33 Electric Plant in Service	40,737,064	_		_	-
34 Plant Held for Future Use	-	-	_	-	-
35 Misc. Deferred Debits	(202,652)	-	-	-	-
36 Electric Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments	-	-	-	-	-
39 Fuel Stock	-	-	-	-	-
40 Material & Supplies	· · · · · · · · · · · · · · · · · · ·		-	-	_
41 Working Capital 42 Weatherization Loans	-	-	-	-	
43 Misc, Rate Base		-	_	-	-
44 Total Electric Plant:	, 40,534,413		-		
45					
46 Deductions:					
47 Accum. Prov. for Depreciation	(967,568)	-	-	-	-
48 Accum. Prov. for Amortization	-	-	-	-	, <del>-</del>
49 Accum. Deferred Income Tax	(2,143,045)	-	-	-	<del>-</del> ,
50 Unamortized ITC	-	-	-	-	-
51 Customer Advances for Const.		-	-	-	-
52 Customer Service Deposits 53 Miscellaneous Deductions	(402,746)	-	-	-	-
54 Miscenaneous Deductions	(402,740)	-	•	-	-
55 Total Deductions:	(3,513,359)	-	-	_	
56	(5,515,557)				
59 Total Rate Base:	37,021,053	-	-	-	• -
60					
61 TAX CALCULATION	State Income Tax Rate		-		
62 Per Company	Federal Income Tax Rate				
63	572,557	440.01=	41.001		
64 Operating Revenue	(920,310)	449,017	41,326	-	-
65 Other Deductions 66 Interest (AFUDC)	•	-	-	<del>-</del>	-
66 Interest (AFUDC) 67 Interest	970,735	-	-		-
68 Schedule "M" additions	549,094	-	-	-	-
69 Schedule "M" deductions	6,718,479	_	-	-	
70	0,710,177	-			
71 Income Before Tax	(8,060,430)	449,017	41,326	-	-
72 State Income Tax			-		
73 Taxable Income	(8,060,430)		41,326	-	
74 Federal Income Tax Before Credits	(2,821,150)		14,464		
75 Federal Tax Credit	(667,033)		14.464		
Federal Income Tax	(3,488,183)	157,156	14,464		

Sum	mary of Pro Forma Adjustments					
		Pro Forma>	4.1	4.2	4.3	4.4
			Miscellaneous	Gen Wage		
			General Expense	Increase	Gen Wage Increase	Irrigation Load
			Adj.	Restating.	Pro Forma	Control Program
1						
	General Business Revenues	-	-	-	-	-
	Interdepartmental	(45.045.010)	-	-	-	-
	Special Sales	(47,045,812)	-	-	-	-
	Other operating revenues	(317,051)			-	
6		(47,362,863)	-	-	. <del>.</del>	
7						
	Steam Production	5,079,244			225,878	
	Nuclear Production	3,079,244	•	-	223,070	•
		104.470	-	-	104,470	-
	Hydro Production	104,470	-	-		-
	Other Power Supply	(55,361,467)	-	-	126,049	-
	Transmission	3,751,494 259,056	-	-	65,116	-
	Distribution	,	-	-	259,056	-
	Customer Accounting	140,246	-	•	140,246	-
	Customer Service & Info	21,520	-	-	21,520	-
	Sales	212.214	-	-	201 470	-
18	Administrative & General	313,214	-	-	291,478	
• • •	Total O&M Expense	(45,692,224)	-	-	1,233,813	-
19		750.600				
	Depreciation	750,603	-		-	-
	Amortization	82,362	-	-	•	
	Taxes Other than Income	(807,244)	-	-	(404.60.0	-
	Income Taxes: Federal	(3,488,183)	<del></del>	<del>_</del>	(431,834)	
24			-	-		-
	Deferred Income Taxes	2,341,344	-	-	-	-
	Investment Tax Credit Adj.		•	-	-	-
	Misc. Revenue & Expense	(776,049)	-	-		
28		(47,589,392)		, -	801,979	<del>-</del>
29						
30		226,529	-	-	(801,979)	•
31						
32						
33	Electric Plant in Service	40,737,064	-	-		-
34	Plant Held for Future Use	<u>-</u>	-	-	-	-
35	Misc. Deferred Debits	(202,652)		-	-	
36	Electric Plant Acq Adj	-	-	-	-	-
37	Nuclear Fuel	-	-	-	· -	-
38	Prepayments	-	-	-	-	-
39	Fuel Stock	-	-	-	-	-
40	Material & Supplies		-	-	•	-
41	Working Capital	-	-	-	-	
42	Weatherization Loans	-	-		-	-
43	Misc. Rate Base	<u>-</u>			-	-
44	Total Electric Plant:	40,534,413	-	-		-
45		and the second s				
46	Deductions:					
47	Accum. Prov. for Depreciation	(967,568)	_	_	-	-
48	Accum, Prov. for Amortization	<u>.</u>	-	-	-	_
49	Accum. Deferred Income Tax	(2,143,045)	-	-	-	-
50	Unamortized ITC	-	-	-	-	-
	Customer Advances for Const.	-	-		-	-
	Customer Service Deposits	-	-	-	• •	-
	Miscellaneous Deductions	(402,746)	=	-	-	-
54		· · · · · · · · · · · · · · · · · · ·				
55	Total Deductions:	(3,513,359)	-			
56						
59		37,021,053	-	-	-	-
- 60		· .				· · ·
	TAX CALCULATION	State Income Tax Rate				
	2 Per Company	Federal Income Tax Rate				
63		572,557				
64	Operating Revenue	(920,310)	-	-	(1,233,813)	
65	Other Deductions	•	-	-	-	-
	5 Interest (AFUDC)	-	-		-	· -
	7 Interest	970,735	-	_	-	-
	3 Schedule "M" additions	549,094	-	-	. •	· <u>-</u>
	Schedule "M" deductions	6,718,479	· -	-	· -	-
70						
	I Income Before Tax	(8,060,430)	-	_	(1,233,813)	_
	2 State Income Tax	( ) //	-	-	-	-
	3 Taxable Income	(8,060,430)	_		(1,233,813)	-
	Federal Income Tax Before Credits	(2,821,150)	-	-	(431,834)	
	5 Federal Tax Credit	(667,033)			· · · · · · · · · · · · · · · · · · ·	
	Federal Income Tax	(3,488,183)	-	-	(431,834)	-
_					· · · ·	

Summary of Pro Forma Adjustments	Pro Forma>	4.5	4.6	4.7	4.8	4.9
		Remove Non-	DSM Removai Adjustment	Insurance Expense	Advertising	Memberships & Subscriptions
<ol> <li>Operating Revenues:</li> </ol>		Recurring Entries	Adjustment	Expense	Auvertising	Subscriptions
2 General Business Revenues	_	-	-	_	-	-
3 Interdepartmental	_	_	-	-	-	-
4 Special Sales	(47,045,812)	-	_	-	-	-
5 Other operating revenues	(317,051)		-	-		
6 Total Operating Revenues	(47,362,863)		-			
7						
8 Operating Expenses:	5 070 044	•				•
9 Steam Production	5,079,244	-		-	-	-
10 Nuclear Production	104,470	-			-	•
11 Hydro Production	(55,361,467)	-		_		-
12 Other Power Supply 13 Transmission	3,751,494	_		_	_	_
14 Distribution	259,056	_		-	_	_
15 Customer Accounting	140,246				-	-
16 Customer Service & Info	21,520	_			_	
17 Sales		_	_	-	-	· -
18 Administrative & General	313,214		-	21,736	-	
Total O&M Expense	(45,692,224)	-	_	21,736	-	-
19						
20 Depreciation	750,603	-	-	-	-	-
21 Amortization	82,362	-		-	-	
22 Taxes Other than Income	(807,244)	-	-		-	-
23 Income Taxes: Federal	(3,488,183)	<u> </u>	-	(7,607)		-
24 : State	-	-	-	-		-
25 Deferred Income Taxes	2,341,344	•	-	-	-	-
26 Investment Tax Credit Adj.	<u>-</u>	-	-	-	-	-
27 Misc. Revenue & Expense	(776,049)		-			-
28 Total Operating Expenses:	(47,589,392)		•	14,129	-	
29	226 520			(14.100)		
Net Operating Income:	226,529		-	(14,129)	-	-
31						
32 Rate Base:	10 707 064					
33 Electric Plant in Service	40,737,064	-		_	-	
34 Plant Held for Future Use	(202.652)	-	-	-	-	<u>-</u>
35 Misc. Deferred Debits	(202,652)	-	-		_	_
36 Electric Plant Acq Adj 37 Nuclear Fuel		-		_		
38 Prepayments		_	-			
39 Fuel Stock	_	_	_	_	, <u></u>	
40 Material & Supplies	_		_	_	_	-
41 Working Capital	-	_	-	_	-	_
42 Weatherization Loans '	_	-	_		-	-
43 Misc. Rate Base	-		-		_	
44 Total Electric Plant:	40,534,413	-	-	-	-	
45						
46 Deductions:						
47 Accum. Prov. for Depreciation	(967,568)	-	-	-	-	-
48 Accum. Prov. for Amortization	-	-	-	-	-	-
49 Accum. Deferred Income Tax	(2,143,045)	-	•	-	-	-
50 Unamortized ITC	•	-	-	-	-	-
51 Customer Advances for Const.		-	-	-	-	-
52 Customer Service Deposits	(400 #10)	-	-	-	-	-
53 Miscellaneous Deductions	(402,746)	-	-	-	-	-
54 Total Deductions:	/2 512 250\					
55 Total Deductions: 56	(3,513,359)	-			-	
59 Total Rate Base:	37,021,053	_	_	_	_	
60 Total Rate base:	37,021,033	, -	-	-	_	-
61 TAX CALCULATION	State Income Tax Rate		•			
62 Per Company	Federal Income Tax Rate					
63	572,557					
64 Operating Revenue	(920,310)	-	-	(21,736)	-	-
65 Other Deductions	`	-	-		-	. •
66 Interest (AFUDC)	-	-	-	-	-	- · · -
67 Interest	970,735	-	-		-	-
68 Schedule "M" additions	549,094	-	-		-	-
69 Schedule "M" deductions	6,718,479	_	-		-	-
70						
71 Income Before Tax	(8,060,430)	-	-	(21,736)	-	-
72 State Income Tax		-	-		-	
73 Taxable Income	(8,060,430)	<u>.</u>	-	(21,736)		
74 Federal Income Tax Before Credits	(2,821,150)			(7,607)	-	
75 Federal Tax Credit	(667,033)			(7 (07)		
Federal Income Tax	(3,488,183)	-	-	(7,607)		

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirems Summary of Pro Forma Adjustments

Sum	mary of Pro Forma Adjustments	Pro Forma>	4.10	4.11	4.12	4.13
			Uncollectible	Legal	Collection	IHS Global Insight
			Expense	Expense	Agency Fees	Escalation
1	Operating Revenues:				,	
2	General Business Revenues	-	-	-	-	-
	Interdepartmental		-	-	-	-
	Special Sales	(47,045,812) (317,051)	-	-	-	-
6	Other operating revenues  Total Operating Revenues	(47,362,863)	-			
7	Total Operating Revenues	(11,002,000)				
8	Operating Expenses:					
	Steam Production	5,079,244	-	-	_	-
	Nuclear Production	104 470	-	-	-	-
	Hydro Production Other Power Supply	104,470 (55,361,467)	-	-	_	-
	Transmission	3,751,494	_	_	-	-
14	Distribution	259,056	-	-	-	- ,
	Customer Accounting	140,246		-	-	-
	Customer Service & Info	21,520	-	-	-	-
	Sales Administrative & General	313,214	_		-	-
10	Total O&M Expense	(45,692,224)	-	-	· -	
19	•	( , , ,				
	Depreciation	750,603	-	-	-	-
	Amortization	82,362				-
	Taxes Other than Income Income Taxes: Federal	(807,244) (3,488,183)	-	-	-	-
24		(3,460,103)				
	Deferred Income Taxes	2,341,344	-	_	-	-
	Investment Tax Credit Adj.	•	-	-	-	-
	Misc. Revenue & Expense	(776,049)		-		-
28	Total Operating Expenses:	(47,589,392)			-	
29 30	Net Operating Income:	226,529	_	_	_	-
31	Tret Operating Income.	Andinas				
32	Rate Base:		•			
33	Electric Plant in Service	40,737,064	· -	-	-	-
	Plant Held for Future Use		-	-	-	ú
	Misc. Deferred Debits	(202,652)	-	-	-	-
	Electric Plant Acq Adj Nuclear Fuel	-			-	-
	Prepayments	-	_	-	_	-
	Fuel Stock	-	-		-	-
	Material & Supplies		-	-	-	-
	Working Capital	-	-	-	-	-
	Weatherization Loans	-		-	. "	
43 44	Misc. Rate Base  Total Electric Plant:	40,534,413				
45		10,00 1,110				
46						
	Accum. Prov. for Depreciation	(967,568)	-	-	-	-
	Accum. Prov. for Amortization	(0.142.045)	-	-	-	-
	Accum. Deferred Income Tax Unamortized ITC	(2,143,045)	· -	_		
	Customer Advances for Const.	-		-		_
	Customer Service Deposits	-	-	_	-	-
53	Miscellaneous Deductions	(402,746)	ı <del>-</del>	-	-	-
54						
55		(3,513,359)	<u> </u>	-	-	
56 59		37,021,053	_	_	-	_
60		07,021,000				
	TAX CALCULATION	State Income Tax Rate				
62	Per Company	Federal Income Tax Rate				
63		572,557				
	Operating Revenue	(920,310)	-	-	_	_
	Other Deductions Interest (AFUDC)	-	-	-	-	-
	Interest (Ar OBC)	970,735	-	_		-
	Schedule "M" additions	549,094		-	-	
	Schedule "M" deductions	6,718,479	<b>-</b> .	-	-	
70						
	Income Before Tax	(8,060,430)	-	-	-	
	2. State Income Tax	(8,060,430)	) -		-	-
	Taxable Income Federal Income Tax Before Credits	(2,821,150)			-	<del></del>
	Federal Tax Credit	(667,033)				
	Federal Income Tax	(3,488,183)		-		44

## PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirems Summary of Pro Forma Adjustments

Sum	mary of Pro Forma Adjustments	Pro Forma>	5.1	5.1.1	5.2	5.3
			Net Power Costs Restating	Net Power Costs Pro Forma	James River Royalty Offset	Removal of Colstrip #3
1	Operating Revenues:					
	General Business Revenues Interdepartmental	-	-		-	-
	Special Sales	(47,045,812)	-	(47,209,017)		_
	Other operating revenues	(317,051)			679,898	
6	Total Operating Revenues	(47,362,863)		(47,209,017)	679,898	-
7	On a series a Francisco		*			
8	Operating Expenses: Steam Production	5,079,244	-	4,462,529	_	_
	Nuclear Production		-	-	-	.=
11	Hydro Production	104,470	-	-	-	-
	Other Power Supply	(55,361,467)	-	(56,069,655)	-	-
	Transmission Distribution	3,751,494 259,056	-	3,489,790	_	_
	Customer Accounting	140,246	-	_	-	-
	Customer Service & Info	21,520	_	-	-	-
17	Sales	-	-	-	-	-
18	Administrative & General	313,214	-	(40.117.227)		<u>-</u>
10	Total O&M Expense	(45,692,224)	-	(48,117,337)	-	-
19 20	Depreciation	750,603	_		_	-
	Amortization	82,362		-		
	Taxes Other than Income	(807,244)	-	-	-	
	Income Taxes: Federal	(3,488,183)	_	317,912	237,964	
24		2241244	-	-	-	-
	Deferred Income Taxes	2,341,344		-	-	-
	Investment Tax Credit Adj. Misc. Revenue & Expense	(776,049)	-	-	-	-
28		(47,589,392)		(47,799,425)	237,964	
29						
30		226,529	-	590,409	441,934	
31		-				
32	Rate Base: Electric Plant in Service	40,737,064		_	_	_
	Plant Held for Future Use		_	-	_	_
	Misc. Deferred Debits	(202,652)	-	-	-	. <del>.</del>
36	Electric Plant Acq Adj	•	-	-	-	-
	Nuclear Fuel	-	-	-		-
	Prepayments		-	_		-
	Fuel Stock Material & Supplies	-				-
	Working Capital		-	-	-	-
	Weatherization Loans	-	-	-	-	-
	Misc. Rate Base			-	**	-
44		40,534,413		···-		
45 46						
	Accum. Prov. for Depreciation	(967,568)	_	-	1 -	_
	Accum. Prov. for Amortization		-	-	-	-
49	Accum. Deferred Income Tax	(2,143,045)	-		-	-
	Unamortized ITC	-	-	-	-	-
	Customer Advances for Const.  Customer Service Deposits			-	-	-
	Miscellaneous Deductions	(402,746)	-	-	-	_
54		(,,,, 10)				
5	Total Deductions:	(3,513,359)	_	-		
50		27.024.072				
59		37,021,053	-	-	-	-
6	TAX CALCULATION	State Income Tax Rate				
	2 Per Company	Federal Income Tax Rate		•		
6		572,557				
	Operating Revenue	(920,310)	-	908,321	679,898	-
	Other Deductions	-	, -	-	-	-
	5 Interest (AFUDC) 7 Interest	970,735	<del>-</del>	-		-
	Interest  S Schedule "M" additions	549,094	_	-		
	Schedule "M" deductions	6,718,479	_	-	_	_
7			-			
	I Income Before Tax	(8,060,430)	-	908,321	679,898	-
	2 State Income Tax	(8,060,430)	-	908,321	679,898	-
	3 Taxable Income 4 Federal Income Tax Before Credits	(2,821,150)			237,964	
	5 Federal Tax Credit	(667,033)		21,,212	20.,501	
_ ′	Federal Income Tax	(3,488,183)		317,912	237,964	

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirems Summary of Pro Forma Adjustments

Sum	mary of Pro Forma Adjustments					
		Pro Forma>	6.1	6.2 Deprec. & Amort.	6.3 Proposed	6.4 Vehicle
			Hydro	Reserve to Dec	Depreciation Rates	
			Decommissioning	2013 Balance	- Expense	Study
1						
	General Business Revenues	-	-	-	-	
	Interdepartmental Special Sales	(47,045,812)		-	_	
	Other operating revenues	(317,051)	_	- -		
6		(47,362,863)	-	-		
7						
8		5 070 044				
	Steam Production Nuclear Production	5,079,244	-	-	-	
	Hydro Production	104,470	-	-	-	
	Other Power Supply	(55,361,467)	-	-	-	
	Transmission	3,751,494	-	-	-	
	Distribution	259,056	-			
	Customer Accounting	140,246	•	-	-	
	Customer Service & Info	21,520	-	-	-	
	Sales Administrative & General	313,214	-	_		
10	Total O&M Expense	(45,692,224)	-		-	
19		(				
	Depreciation	750,603	-	_	-	
	Amortization	82,362	-			
	Taxes Other than Income	(807,244)	(44.940)	-		
_	Income Taxes: Federal : State	(3,488,183)	(44,842)	-		
24	: State Deferred Income Taxes	2,341,344	48,623	-	-	
	Investment Tax Credit Adj.	2,341,344	10,023		-	
	Misc. Revenue & Expense	(776,049)	_	-		
28		(47,589,392)	3,781		-	
29			/= ==a.			
30		226,529	(3,781)			
31						
32	Rate Base:  Electric Plant in Service	40,737,064		_		
	Plant Held for Future Use	40,737,004	-	_	- -	
	Misc. Deferred Debits	(202,652)			-	
	Electric Plant Acq Adj	· · · · ·	-	-		
37	Nuclear Fuel	-	-	-	-	•
	Prepayments	-	-	-	· -	
	Fuel Stock	-	•	-	-	
	Material & Supplies	-	-	-	·	
	Working Capital  Weatherization Loans	-	-	-	· -	
	Misc. Rate Base		-			
44		40,534,413	-			
4:						
46		(0.5% #50)	(10.5.010)			
	Accum. Prov. for Depreciation	(967,568)	(196,210)	•		•
	Accum. Prov. for Amortization  Accum. Deferred Income Tax	(2,143,045)	(16,555)	•	· •	
	Unamortized ITC	(2,173,043)	(10,333)		_	
	Customer Advances for Const.	-	-			
52	2 Customer Service Deposits	-	-			
53	Miscellaneous Deductions	(402,746)	-			
5		(2.512.250)	(010 500)			
5: 5:		(3,513,359)	(212,765)			
5		37,021,053	(212,765)			
6			(===,700)			
_	TAX CALCULATION	State Income Tax Rate				
	2 Per Company	Federal Income Tax Rate			•	
6		572,557				
	4 Operating Revenue	(920,310)	-		- -	
	5 Other Deductions 5 Interest (AFUDC)	-	-		<del>-</del>	
	7 Interest	970,735	-			
	8 Schedule "M" additions	549,094	_			
	9 Schedule "M" deductions	6,718,479	128,121		-	
7						
	1 Income Before Tax	(8,060,430)	(128,121)	1	-	•
	2 State Income Tax	(8,060,430)	(128,121)	<b>1</b>		
	3 Taxable Income 4 Federal Income Tax Before Credits	(2,821,150)	(44,842)			
	5 Federal Tax Credit	(667,033)	(1,10-12)			
,	Federal Income Tax	(3,488,183)	(44,842)	<u> </u>		

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirems
Summary of Pro Forma Adjustments

mmary of Pro Forma Adjustments	Pro Forma>	7.1	7.2	7.3 Renewable	7.4
		Interest True-up	Property Tax Expense	Energy Tax Credit	Power Tax ADIT Balance
1 Operating Revenues:		•	•		
2 General Business Revenues 3 Interdepartmental	-		-	_	-
4 Special Sales	(47,045,812)	_	_	_	
5 Other operating revenues	(317,051)		-		
6 Total Operating Revenues 7	(47,362,863)		-		
8 Operating Expenses:					
9 Steam Production	5,079,244	-	-	-	-
0 Nuclear Production	104.470	-	-	-	-
1 Hydro Production 2 Other Power Supply	104,470 (55,361,467)	-	-	-	-
3 Transmission	3,751,494	-	-	-	-
4 Distribution	259,056	=	-	-	-
5 Customer Accounting 6 Customer Service & Info	140,246 21,520	-	-	-	-
17 Sales		_	_		_
8 Administrative & General	313,214	•	-	-	
Total O&M Expense	(45,692,224)	<del>-</del>	-	-	-
9 20 Depreciation	750,603	_	_		_
21 Amortization	82,362				
22 Taxes Other than Income	(807,244)		-	-	-
23 Income Taxes: Federal 24 : State	(3,488,183)	(339,757)	-	(661,917)	
24 : State 25 Deferred Income Taxes	2,341,344	-	-	-	_
26 Investment Tax Credit Adj.			_	-	_
27 Misc. Revenue & Expense	(776,049)	<u>-</u>		-	
Total Operating Expenses:	(47,589,392)	(339,757)	-	(661,917)	
Net Operating Income:	226,529	339,757	-	661,917	-
31					<del>~</del>
Rate Base:					
33 Electric Plant in Service 34 Plant Held for Future Use	40,737,064	-	-	-	-
35 Misc, Deferred Debits	(202,652)		-	-	_
36 Electric Plant Acq Adj	-	-	-	-	-
37 Nuclear Fuel	-	-	-	-	-
38 Prepayments 39 Fuel Stock	-	-			<del>-</del>
40 Material & Supplies	-	-		_	-
41 Working Capital	-	-	-	-	-
42 Weatherization Loans	-	-	-	-	-
Misc. Rate Base Total Electric Plant:	40,534,413	<u>-</u>			
45		<u></u>	<u> </u>		
46 Deductions:					
47 Accum. Prov. for Depreciation	(967,568)	-	-	-	-
48 Accum. Prov. for Amortization 49 Accum. Deferred Income Tax	(2,143,045)	-	-	-	-
50 Unamortized ITC	(-,1.10,1.17)	-	-		-
51 Customer Advances for Const.	-	-		-	-
52 Customer Service Deposits 53 Miscellaneous Deductions	(402,746)	-		-	-
54 Miscentineous Deductions	(402,740)	-	-	-	
Total Deductions:	(3,513,359)	-	-		
Tatal Pata Bass	25 044 052				
Total Rate Base:	37,021,053	-	-	-	-
51 TAX CALCULATION	State Income Tax Rate			·	
52 Per Company	Federal Income Tax Rate				
53	572,557 (920,310)				
64 Operating Revenue 65 Other Deductions	(920,310)	-		-	
66 Interest (AFUDC)	-	-	_	-	-
7 Interest	970,735	970,735	-	-	
8 Schedule "M" additions	549,094 6.718,479	-	-	-	
59 Schedule "M" deductions 70	6,718,479	-	-	-	
71 Income Before Tax	(8,060,430)	(970,735)	-	-	
72 State Income Tax				-	
73 Taxable Income 74 Federal Income Tax Before Credits	(8,060,430) (2,821,150)	(970,735)			
74 Federal Income Tax Before Credits 75 Federal Tax Credit	(667,033)	(339,757)	-	(661,917)	<del>-</del>
Federal Income Tax	(3,488,183)	(339,757)		(661,917)	

## PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirems Summary of Pro Forma Adjustments

Summary of Pro Forma Adjustments	Pro Forma>	7.5	7.6	7.7	7.8
		WA Low Income Tax Credit	WA Flow-through	Remove Deferred State Tax & Expense Balance	WA Public Utility Tax Adjustment
1 Operating Revenues:				<b>F</b>	,
2 General Business Revenues	-	-	-	-	-
3 Interdepartmental 4 Special Sales	(47,045,812)		-	-	-
5 Other operating revenues	(317,051)	-	-	-	-
6 Total Operating Revenues					
7					
8 Operating Expenses:					•
9 Steam Production 10 Nuclear Production	5,079,244	-	-	-	•
11 Hydro Production	104,470	-	-	-	-
12 Other Power Supply	(55,361,467)		-	_	-
13 Transmission	3,751,494		-	-	. •
14 Distribution	259,056	-	-	_	-
15 Customer Accounting 16 Customer Service & Info	140,246	-	-	-	•
17 Sales	21,520	-	-	<u>.</u>	-
18 Administrative & General	313,214	-	-	-	-
Total O&M Expense	(45,692,224)	-	-	-	
19 .					•
20 Depreciation	750,603	-	-	-	•
21 Amortization	82,362	-	-	-	(007.044)
22 Taxes Other than Income 23 Income Taxes: Federal	(807,244) (3,488,183)	-	-		(807,244) 282,536
24 : State	(5,105,105)	-	-	_	202,000
25 Deferred Income Taxes	2,341,344	-	-	-	-
26 Investment Tax Credit Adj.	-	-	-	-	-
27 Misc. Revenue & Expense	(776,049)			<del>-</del> _	
28 Total Operating Expenses:	(47,589,392)	-		-	(524,708)
29 30 Net Operating Income:	226,529	_	_	_	524,708
31	240,022	·····			221,700
32 Rate Base	•				
33 Electric Plant in Service	40,737,064	-	-	-	<b>-</b> .
34 Plant Held for Future Use	-	-	-	-	-
35 Misc. Deferred Debits	(202,652)		-	-	-
36 Electric Plant Acq Adj	-	-	-	•	•
37 Nuclear Fuel 38 Prepayments	_	-	-	-	<u>.</u> .
39 Fuel Stock		_	_		-
40 Material & Supplies	-	-	-	-	•
41 Working Capital	-	-	-	-	. <u>-</u>
42 Weatherization Loans	-	' <del>-</del>	· <u>-</u>	-	
43 Misc. Rate Base	40.524.412				
44 Total Electric Plant:	40,534,413	-			-
46 Deductions	:				
47 Accum. Prov. for Depreciation	(967,568)	-	-	-	-
48 Accum, Prov. for Amortization	-		-	-	-
49 Accum, Deferred Income Tax	(2,143,045)	-	-	-	-
50 Unamortized ITC	-	-	-	-	-
<ul><li>51 Customer Advances for Const.</li><li>52 Customer Service Deposits</li></ul>	•	• •	-		•
53 Miscellaneous Deductions	(402,746)	-		-	-
54	(102,740)				
55 Total Deductions:	(3,513,359)				
56					
59 Total Rate Base	37,021,053	-	-	-	₹.
60 61 TAX CALCULATION	State Income Tax Rate				
62 Per Company	Federal Income Tax Rate				
63	572,557				
64 Operating Revenue	(920,310)	-	-	-	807,244
65 Other Deductions	•	•		-	-
66 Interest (AFUDC)	070 725	-		-	-
67 Interest 68 Schedule "M" additions	970,735 549,094	-	-	- -	
69 Schedule "M" deductions	6,718,479	_	_		-
70					
71 Income Before Tax	(8,060,430)	-	-		807,244
72 State Income Tax		-	-		-
73 Taxable Income	(8,060,430)	<del>-</del>			807,244
74 Federal Income Tax Before Credits 75 Federal Tax Credit	(2,821,150)				282,536
Federal Income Tax	(3,488,183)	_	-		282,536
	(-,, 1200)				

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirems
Summary of Pro Forma Adjustments

Summary of Pro Forma Adjustments	Pro Forma>	8.1	8.2	8.3 Customer	8.4	8.5
		JimBridger Mine Rate Base	Environmental Remediation	Advances for Construction	Major Plant Additions	Miscellaneous Rate Base
1 Operating Revenues:		Auto Buso		Committee	11001110110	2.000
2 General Business Revenues	-	-	-	-	-	-
3 Interdepartmental		-	-	-	-	-
4 Special Sales	(47,045,812)	-	-	-	-	-
5 Other operating revenues	(317,051)	-	-			
6 Total Operating Revenues 7	(47,362,863)	-		-	-	
8 Operating Expenses:						
9 Steam Production	5,079,244	<u>-</u>	_	_	_	-
10 Nuclear Production	·	-	-	_	-	_
11 Hydro Production	104,470	-	-	-	-	-
12 Other Power Supply	(55,361,467)	-	-	-	-	-
13 Transmission	3,751,494		-	-	-	-
14 Distribution	259,056	-	-	-	-	-
15 Customer Accounting 16 Customer Service & Info	140,246 21,520	-	-	-	-	
17 Sales	21,320		-	-	-	_
18 Administrative & General	313,214	-	-	-	_	
Total O&M Expense	(45,692,224)	_	-	-	-	-
- 19						
20 Depreciation	750,603	-	-	-	744,845	-
21 Amortization	82,362			-	-	
22 Taxes Other than Income	(807,244)	-	-	-	(0.00:	
23 Income Taxes: Federal	(3,488,183)	-			(2,031,908)	
24 : State	0.043.611	-	-		1.000.551	
25 Deferred Income Taxes	2,341,344	-			1,920,551	•
26 Investment Tax Credit Adj. 27 Misc. Revenue & Expense	(776,049)	-	-		-	
28 Total Operating Expenses:	(47,589,392)		-	_	633,489	
29	(17,505,552)				,	
30 Net Operating Income:	226,529		-		(633,489)	<del></del>
32 Rate Base:						
33 Electric Plant in Service	40,737,064	_	_	_	40,424,582	
34 Plant Held for Future Use	-	_	-	-	,,	
35 Misc. Deferred Debits	(202,652)	•		-	_	-
36 Electric Plant Acq Adj	<u>-</u> .	-	-	-	-	
37 Nuclear Fuel	-	-	-	-	-	
38 Prepayments	-	-	-	-	-	
39 Fuel Stock	-	-	-	-	-	
40 Material & Supplies	• -	-	-	-	-	
41 Working Capital 42 Weatherization Loans	-	-	-	-	_	
43 Misc. Rate Base	-	-	-	-	_	
44 Total Electric Plant:	40,534,413		-		40,424,582	
45						
46 Deductions:						
47 Accum. Prov. for Depreciation	(967,568)	-	-	-	(765,441)	
48 Accum. Prov. for Amortization		-	-	-	-	
49 Accum. Deferred Income Tax	(2,143,045)	-	-	-	(2,559,876)	
50 Unamortized ITC	-	-	-	-	-	
51 Customer Advances for Const.	-	-	-	-		
52 Customer Service Deposits 53 Miscellaneous Deductions	(402,746)	-	-	-	-	
54	(402,740)	_	_	_		
55 Total Deductions:	(3,513,359)	-	-	-	(3,325,317)	
56					,	
59 Total Rate Base: 60	37,021,053	-	-	-	37,099,266	,
61 TAX CALCULATION	State Income Tax Rate					
62 Per Company	Federal Income Tax Rate					
63	572,557				(744,845)	
64 Operating Revenue 65 Other Deductions	(920,310)	-	· •	-	(144,043)	
66 Interest (AFUDC)		-	-	-	_	
67 Interest	970,735	-	_	_	-	
68 Schedule "M" additions	549,094	-	-	_	744,845	
69 Schedule "M" deductions	6,718,479		-	-	5,805,451	
70		-				
71 Income Before Tax	(8,060,430)	-	-	-	(5,805,451)	
72 State Income Tax	-	-			(5.00.5.15.1	
73 Taxable Income	(8,060,430)	-			(5,805,451)	
74 Federal Income Tax Before Credits 75 Federal Tax Credit	(2,821,150) (667,033)	-		-	(2,031,908)	
Federal Income Tax	(3,488,183)		_		(2,031,908)	
1 cdetat income 18X	(3,400,163)			-	(4,001,700)	

## PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirems Summary of Pro Forma Adjustments

Sum	mary of Fro Porma Aujustinems	Pro Forma> 8.6		8.7	8.7 8.8	
			Powerdale Hydro Removal	Removal of Colstrip #4 AFUDC	Trojan Unrecovered Plant	Customer Service Deposits
. 1	Operating Revenues:	•		<b></b>		
	General Business Revenues	-	-	-	-	-
	Interdepartmental	-	-	-	-	-
4	Special Sales	(47,045,812)	-	-	-	-
5	Other operating revenues	(317,051)		-	<u> </u>	
6		(47,362,863)	-			-
. 7						
8						
	Steam Production	5,079,244	-	-	-	
	Nuclear Production	104.470	-		_	_
	Hydro Production	104,470 (55,361,467)				_
	Other Power Supply	3,751,494	_	_	_	,
	Transmission	259,056			_	_
	Distribution Customer Accounting	140,246	_	_	_	_
	Customer Service & Info	21,520	_	_	_	_
	Sales	21,320	_	_	-	_
	Administrative & General	313,214	_	_	_	-
10	Total O&M Expense	(45,692,224)		_	_	-
19		(40,002,2224)				
	Depreciation	750,603	-	-	_	-
	Amortization	82,362	82,362	-	_	-
	Taxes Other than Income	(807,244)	,- 02	-	-	-
	Income Taxes: Federal	(3,488,183)	(86,068)	-	-	-
24		(-,,		-	-	-
	Deferred Income Taxes	2,341,344	62,067	-	-	_
	Investment Tax Credit Adj.	2,0 11,0 11	,,	-		-
	Misc. Revenue & Expense	(776,049)	-	-	-	_
28		(47,589,392)	58,361	-	-	-
29						
30		226,529	(58,361)	-		
31						
32						
	Electric Plant in Service	40,737,064		-		_
	Plant Held for Future Use	-	_	_		
	Misc. Deferred Debits	(202,652)	(202,652)		-	-
	Electric Plant Acq Adj	` <u>-</u>	` .	-		-
	Nuclear Fuel	-	_	_	-	-
	Prepayments	-	-		-	-
	Fuel Stock	-		-	-	-
	Material & Supplies	-	-	-	-	, <del>-</del>
	Working Capital	-	-	-	-	-
	Weatherization Loans	-	-	-	-	-
43	Misc. Rate Base		-			-
44	Total Electric Plant:	40,534,413	(202,652)	-	-	-
45	5					
46	Deductions:					
47	Accum. Prov. for Depreciation	(967,568)	-		-	-
	Accum. Prov. for Amortization	· -	-		-	-
	Accum, Deferred Income Tax	(2,143,045)	300,352	-	•	-
	Unamortized ITC	-	-		-	-
	Customer Advances for Const.	-	-		-	-
	2 Customer Service Deposits		-	-	-	
	3 Miscellaneous Deductions	(402,746)	-	-	-	-
54						
5.		(3,513,359)	300,352		-	
50						
- 59		37,021,053	97,700	-		-
60						
	1 TAX CALCULATION	State Income Tax Rate				-
	2 Per Company	Federal Income Tax Rate				
6		572,557	/na / ***			
	4 Operating Revenue	(920,310)	(82,362)	, -	-	-
	5 Other Deductions	-	-	-		-
	6 Interest (AFUDC)		-	-		•
	7 Interest	970,735			-	-
	8 Schedule "M" additions	549,094	(201,567)		•	-
	9 Schedule "M" deductions	6,718,479	(38,022)	) -	-	-
7			40.45.5			4.
	1 Income Before Tax	(8,060,430)	(245,907)	) -	•	-
	2 State Income Tax			<del> </del>		-
	3 Taxable Income	(8,060,430)				
	4 Federal Income Tax Before Credits	(2,821,150)		)	· · · · · · · · · · · · · · · · · · ·	-
	5 Federal Tax Credit Federal Income Tax	(667,033) (3,488,183)				

#### PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirems Summary of Pro Forma Adjustments

Summary of Pro Forma Adjustments					0.10	0.10
	Pro Form	ıa>	8.10	8.11 Miscellaneous	8.12 Adjust June 2012 AMA	8.13
			Regulatory Aasset	Asset Sales and	Plant Balances to June	Investor Supplied
			Amortization	Removals	2012 Balance	Working Capital
1 Operating Rev 2 General Business Revenues	enues:				_	
3 Interdepartmental		-	-			-
4 Special Sales		(47,045,812)	-	-		-
5 Other operating revenues		(317,051)	(1,530,186)	-	-	
6 Total Operating Revo	enues	(47,362,863)	-			<u> </u>
7 8 Operating Exp	oncos.					
9 Steam Production	cnaca.	5,079,244	-	_	-	_
10 Nuclear Production		· · -	-	-	-	
11 Hydro Production		104,470	-	-	-	
12 Other Power Supply		(55,361,467)	-	-	-	-
13 Transmission 14 Distribution		3,751,494 259,056	-	-	-	-
15 Customer Accounting		140,246	-	-	-	_
16 Customer Service & Info		21,520	-	-	-	-
17 Sales		-	, ·	-	-	-
18 Administrative & General		313,214	-	-	-	<del></del>
Total O&M Exp	pense	(45,692,224)	<del>-</del> .	-	-	-
20 Depreciation		750,603	-	-	-	_
21 Amortization		82,362				
22 Taxes Other than Income		(807,244)	-	-	-	-
23 Income Taxes: Federal		(3,488,183)	·····	-	-	
24 : State		2 241 244	-	-	-	. <del>-</del>
<ul><li>25 Deferred Income Taxes</li><li>26 Investment Tax Credit Adj.</li></ul>	٠	2,341,344	-	-	-	-
27 Misc. Revenue & Expense		(776,049)		-		-
28 Total Operating Expe	enses:	(47,589,392)	<del>-</del>	-		
29						
Net Operating In	icome:	226,529		-		
31 32 Rate	Base:					
33 Electric Plant in Service	Dasc.	40,737,064	_	-	_	
34 Plant Held for Future Use		-	-	-	-	-
35 Misc. Deferred Debits		(202,652)	-	-	-	-
36 Electric Plant Acq Adj		-	-	-	-	-
37 Nuclear Fuel		-	-	-		-
38 Prepayments 39 Fuel Stock		_	-		-	-
40 Material & Supplies		_	-	-	_	_
41 Working Capital		-	-	-	-	
42 Weatherization Loans		-	-	-	-	-
43 Misc. Rate Base 44 Total Electric	Dlaute	40,534,413		-	-	
44 Total Electric	Plant:	40,334,413	·			
	ctions:					
47 Accum. Prov. for Depreciation		(967,568)	-	-	-	-
48 Accum. Prov. for Amortization		-	-	-	-	-
49 Accum. Deferred Income Tax	•	(2,143,045)		-		-
50 Unamortized ITC 51 Customer Advances for Const.		-	-	-		-
52 Customer Service Deposits				-	-	-
53 Miscellaneous Deductions		(402,746)	-	_	-	-
54						
55 Total Deduc	ctions:	(3,513,359)	-	-		<u>-</u>
56 59 Total Rate	Base:	37,021,053	_	_	-	,
60 Total Kate		, ,	·			
61 TAX CALCULATION	State Income T	ax Rate				
62 Per Company	Federal Income					
63 64 Operating Revenue		572,557				
65 Other Deductions		(920,310)	-		-	-
66 Interest (AFUDC)		-	-	-	-	-
67 Interest		970,735	-	-	-	-
68 Schedule "M" additions		549,094		-	-	-
69 Schedule "M" deductions		6,718,479	-	-	-	-
70 71 Income Before Tax		(8,060,430)	=	_	_	_
72 State Income Tax	<b>v</b> .	(8,000,430)				
73 Taxable Income		(8,060,430)	-	-		
74 Federal Income Tax Before Credi	ts	(2,821,150)			-	
75 Federal Tax Credit		(667,033)				
Federal Income Tax		(3,488,183)	-	-	-	<u> </u>

## PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 Summary of Pro Forma Adjustments

For ?	The Twelve Months Ended December 20	13 - Staff Revenue Requireme	
Sum	mary of Pro Forma Adjustments	Pro Forma>	9.1
			Production
•			Factor
1	Operating Revenues: General Business Revenues	_	_
	Interdepartmental	-	-
	Special Sales	(47,045,812)	163,205
6	Other operating revenues  Total Operating Revenues	(317,051)	5,575 168,780
7			
8	Operating Expenses: Steam Production	5,079,244	390,838
	Nuclear Production	5,075,244	-
	Hydro Production	104,470	-
	Other Power Supply Transmission	(55,361,467) 3,751,494	582,139 196,588
	Distribution	259,056	190,366
15	Customer Accounting	140,246	-
	Customer Service & Info	21,520	-
	Sales Administrative & General	313,214	-
10	Total O&M Expense	(45,692,224)	1,169,565
19	The second state of the se	750 (02	£ 750
	Depreciation Amortization	750,603 82,362	5,758
	Taxes Other than Income	(807,244)	-
	Income Taxes: Federal	(3,488,183)	(371,099)
24	: State Deferred Income Taxes	2,341,344	14,846
	Investment Tax Credit Adj.	2,341,344	17,070
27	Misc. Revenue & Expense	(776,049)	
28	Total Operating Expenses:	(47,589,392)	819,070
29 30	Net Operating Income:	226,529	(650,290)
31			
32	Rate Base:	10 707 061	212 402
	Electric Plant in Service Plant Held for Future Use	40,737,064	312,482
	Misc. Deferred Debits	(202,652)	-
	Electric Plant Acq Adj	-	-
	Nuclear Fuel Prepayments	-	-
	Fuel Stock	-	-
	Material & Supplies	-	-
	Working Capital Weatherization Loans		-
	Misc. Rate Base	-	
44	Total Electric Plant:	40,534,413	312,482
45 46	Deductions:		
	Accum. Prov. for Depreciation	(967,568)	(5,917)
	Accum. Prov. for Amortization		
	Accum, Deferred Income Tax Unamortized ITC	(2,143,045)	(19,788)
	Customer Advances for Const.	· -	_
	Customer Service Deposits	-	-
53 54	Miscellaneous Deductions	(402,746)	-
55		(3,513,359)	(25,705)
56		,	
59 60		37,021,053	286,777
	TAX CALCULATION	State Income Tax Rate	
	Per Company	Federal Income Tax Rate	
63		572,557	(1.006.542)
	Operating Revenue Other Deductions	(920,310)	(1,006,543)
66	Interest (AFUDC)	-	-
	Interest	970,735	- -
	Schedule "M" additions Schedule "M" deductions	549,094 6,718,479	5,758 44,876
70		9,,20,112	,
	Income Before Tax	(8,060,430)	(1,045,662)
	State Income Tax Taxable Income	(8,060,430)	(1,045,662)
	Federal Income Tax Before Credits	(2,821,150)	(365,982)
75	Federal Tax Credit	(667,033)	(5,117)
	Federal Income Tax	(3,488,183)	(371,099)

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Temperature Normalization
Adjustment 3.1

	ACCOUNT	<u>TYPE</u>	TOTAL <u>COMPANY</u>	FACTO	R FACTOR %	WA <u>ALLOCATED</u>
Adjustment to Income:			and the second s			
Residential	440	RES	(3,644,018)	WA	100.0000%	(3,644,018)
Commercial	442	RES	(1,236,605)	WA	100.0000%	(1,236,605)
Industrial	442	RES	(812,138)	WA	100.0000%	(812,138)
Public Street & Highway	444	RES	esset also North Toyle	WA	100.0000%	
Total			(5,692,761)			(5,692,761)

#### Description of Adjustment:

This restating adjustment normalizes revenues by comparing actual sales to temperature normalized sales. Temperature normalization reflects temperature patterns which can be measurably different than normal, defined as the average temperature over a 20-year rolling time period (currently 1993 to 2012). The time period is updated annually, dropping off the first year and adding the most recent.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Revenue Normalization
Adjustment 3.2

A Himster and to Income	ACCOUNT	<u>TYPE</u>	TOTAL COMPANY	FACTOR	FACTOR %	WA <u>ALLOCATED</u>
Adjustment to Income:		DEC	(2.005.454)	337 A	100.00000	(2.205.454)
Residential	440	RES	(3,295,454)	WA	100.0000%	( , , , ,
Commercial	442	RES	(2,623,432)	WA	100.0000%	(2,623,432)
Industrial <sup>1</sup>	442	RES	(1,528,200)	WA	100.0000%	(1,528,200)
Public Street & Highway	444	RES	19,502	WA	100.0000%	19,502
t .						
Total			(7,427,584)			(7,427,584)

<sup>&</sup>lt;sup>1</sup> Includes Irrigation

#### Description of Adjustment:

This restating adjustment removes revenue adjustment items that should not be included in regulatory results. The revenues for the 12-months ended December 2013 are normalized by removing Schedule 191 (System Benefits Charge) -\$11,140,249, SMUD -\$310,869, Chehalis Deferral \$3,000,000, Revenue Accounting Adjustments \$11,878,340, DSM -\$10,677,589, Out of Period -\$169,064 and tolerance adjustment -\$8,153.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Effective Price Change
Adjustment 3.3

	ACCOUNT	<u>TYPE</u>	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WA <u>ALLOCATED</u>
Adjustment to Income:						
Residential	440	RES	7,595,104	WA	100.0000%	7,595,104
Commercial	442	RES	6,067,369	WA	100.0000%	6,067,369
Industrial <sup>1</sup>	442	RES	3,363,359	WA	100.0000%	3,363,359
Public St. & Hwy	444	RES	(8)	WA	100.0000%	(8)
Total Type III Adjustment to Income			17,025,825	:	Programme and the second secon	17,025,825

<sup>&</sup>lt;sup>1</sup>Includes Irrigation

#### Description of Adjustment:

This restating adjustment annualizes the \$17 million rate increase ordered in rate case Docket No. UE-130043, effective December 11, 2013.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement SO2 Emission Allowances Adjustment 3.4

	<u>ACCOUNT</u>	TYPE	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WA <u>ALLOCATED</u>
Adjustment to Operating Income: Remove 12 ME Dec 2012 Allowance sales	4118	PRO	26,461	SE	7.570%	2,003
Add 12 ME Dec 2013 Amortization	4118	PRO	(778,052)		Situs	(778,052)
			(751,591)	:		(776,049)
Adjustment to Rate Base:						
Regulatory Deferred Sales	25398	PRO	(402,746)	WA	Situs	(402,746)
			(402,746)	:		(402,746)
Adjustment to Tax:						
Accum Deferred Income Taxes	190	PRO	152,821	WA	100,0000%	152,821
Schedule M Additions	SCHMAT	PRO	58	WA	100.0000%	58
Schedule M Deduction	SCHMDT	PŖO	778,052	WA	100.0000%	778,052
DIT Expense	41110	PRO	(22)	WA	100.0000%	(22)
DIT Expense	41010	PRO	295,278	WA	100.0000%	295,278

#### Description of Adjustment:

This pro forma adjustment removes the SO2 allwance sales occurring in the 12 months ended December 2013. This adjustment reflects a five-year amortization methodology approved in UE-100749. Washington's allocation of the revenues is determined by the allowances provided by the Chehalis, Hermiston, Jim Bridger and Colstrip Unit 4 generating resources.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement REC & REA Revenue
Adjustment 3.5

	ACCOUNT	TYPE	TOTAL <u>COMPANY</u>	<u>FACTOR</u>	FACTOR %	WASHINGTON ALLOCATED
Restating Adjustment:					POTENTIAL DESCRIPTION	
Remove December 2013 Booked Rev						
(including accruals)	456	RES	(7,601,287)	$\mathbf{SG}$	7.9057%	(600,937)
		i				
Remove December 2013 Deferrals	456	RES	(20,901,329)	SG	7.9057%	(1,652,402)
			2 m m <b>8</b> m <b>9</b> m 19 m			, , , ,
Total			(28,502,616)		_	(2,253,339)
- · · · · ·					=	

#### **Description of Adjustment**

Per Commission Order 06 in Docket UE-100749, revenues are passed back to customers through a separate tracker mechanism effective April 2011. Consistent with this ordered treatment, this adjustment removes all revenues for the 12 months ended December 2013 and deferrals related to renewable energy credits and renewable energy attributes.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Wheeling Revenue Adjustment
Adjustment 3.6

	ACCOUNT	TYPE	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Revenues: Other Electric Revenues	456	RES	(4,480,007)	WRG	4.7751%	(213,923)
Other Electric Revenues	456	PRO	9,403,371	WRG	4.7751%	449,017
Total Wheeling Revenue Adjustment			4,923,365		-	235,094
Wheeling Imbalance Expense	566	RES	(1,418,333)	SG	7.9057%	(112,130)
Adjustment Detail: Actual Wheeling Revenues 12 ME December	2013		85,492,935			
Total Adjustments Normalized Wheeling Revenues 12 ME Decer	nber 2013		85,492,935			

#### Description of Adjustment:

This adjustment reflects the level of wheeling revenues the Company expects in the 12 months ending December 31, 2014 by adjusting the actual revenues for the 12 months ended December 31, 2013 for restating and pro forma changes. Imbalance penalty revenue and expense is removed to avoid any impact on regulated results. This adjustment reflects the impact of the FERC rate case, FERC Docket No. ER 11-3643.

Exhibit No.\_\_\_(JLB-2) Docket UE-140762, et al. Page 51 of 107

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Ancillary Revenue - WA Adjustment 3.7

TOTAL

WASHINGTON

ACCOUNT TYPE COMPANY FACTOR FACTOR %

ALLOCATED

Adjustment to Revenue:

**Ancillary Contract Expiration** 

456

PRO 179,017 CAGW 23.0849%

41,326

#### **Description of Adjustment**

This adjusts revenue to account for the contract the Company entered into with Seattle City Light (SCL) to receive real time output from SCL's share of the Stateline wind farm and return power two months later, which was renewed in December 2011. The ancillary revenue booked in the 12 months ended December 2013 is adjusted to reflect the expected revenue for the 12 months ending March 2016 per the terms of the new contract, consistent with net power costs treatment in adjustment 5.1.

Exhibit No.\_\_(JLB-2) Docket UE-140762, et al. Page 52 of 107

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement Schedule 300 Fee Change
Adjustment 3.8

TOTAL

WCA

Washington

ACCOUNT TYPE COMPANY FACTOR FACTOR % ALLOCATED

Adjustment to Revenues:

Other Electric Revenues

456

84,747

WA

00.0000%

Description of Adjustment:

Staff contests the changes proposed by the Company to Schedule 300 and therefore removes the adjustment entirely. Staff Witness Mr. Kouchi discusses this adjustment in his direct testimony.

**PRO** 

The Company is proposing to change the rates associated with the reconnection charge in Schedule 300. The Reconnection Charge is assessed when a customer has been disconnected due to default or non-payment of their energy bill and then requests the reconnection of service. This pro forma adjustment removes the actual charges from the historical test year and replaces the proposed amount using the historical average number of reconnections.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Revenues from Wind Wake Loss Revenues
Adjustment 3.9

	ACCOUNT	<u>TYPE</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Revenue: Remove Booked - 12 ME Dec 2013 Add Forecast Revs - 12 ME Mar 2016	456 456	RES PRO	(144,583) 161,659	SG CAGW	7.9057% 23.0849%	(11,430) 37,319
Total Wind Wake Loss Adjustment			17,077		-	25,889

#### Description of Adjustment:

The Company receives compensation for wake losses suffered at its Leaning Juniper wind plant. This adjustment adds forecast indemnity payments for lost renewable energy credits and production tax credits during the 12 months ending March 2016. Forecast indeminty payments for lost energy are embedded within the Company's pro forma net power cost calculation.

## PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Miscellaneous General Expense Adjustment Adjustment 4.1

Adjustment to Revenue: Gains on Property Sales Gains on Property Sales Gains on Property Sales Gains on Property Sales	ACCOUNT 421 421 421 421	TYPE RES RES RES RES	(278,673) C. 286,366 16,760	CTOR FACTOR 9 AGE 0.0000% SO 6.8539% UT 0.0000% AGW 23.08499	19,627
Loss on Property Sales	421 421 421 421 421	RES RES RES RES	10,195 (309,908) 6,003 C.	CN 6,9174% OR 0.0000% SO 6.8539% AGE 0.0000% UTIL 0.0000%	(21,241)
Adjustment to Expense: Non-utility Flights	557	RES	(7,223)	SG 7.9057%	(571)
Non-utility Flights	580	RES		NPD 6.2803%	and the second s
Blue Sky Blue Sky	903 903	RES RES		CN 6.9174% OR 0.0000%	ESSESSE
Blue Sky Blue Sky DSM Miscellaneous	909 909 909 909	RES RES RES RES	9,798 (60,596)	CN 6.9174% OR 0.0000% CN 6.9174% CN 6.9174%	- 6 (4,192)
Blue Sky Blue Sky Charitable Donations and Sponsorships Employee Expenses Intercompany SERP Costs Legislative & Lobbyist Miscellaneous Non-utility Flights Property Insurance	921 929 921 921 923 921 923 921 924	RES RES RES RES RES RES RES	40,931 (6,014) (613) (154,730) (5,577) (118,207)	SO 6.8539% SO 6.8539% SO 6.8539% SO 6.8539% SO 6.8539% SO 6.8539% SO 6.8539% SO 6.8539% SO 6.8539%	2,805 6 (412) 6 (42) 6 (10,605) 6 (382) 6 (8,102) 6 (483)
Total Miscellaneous General Expense	Removal		(348,851)		(14,454)

#### Description of Adjustment:

This adjustment removes from results of operations certain miscellaneous expenses that should have been charged to non-regulated accounts. It also reallocates gains and losses on property sales to reflect the appropriate allocation.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
General Wage Increase - Restating
Adjustment 4.2

Adjustment 4.2						
			TOTAL	T. COMO. D	TA OTTOD A	WASHINGTON
1 th	<u>ACCOUNT</u>	<u>TYPE</u>	<u>COMPANY</u>	<u>FACTOR</u>	FACTOR %	ALLOCATED
Adjustment to Expense:	500	DEC	(108,784)	CAGE	0.0000%	
Steam Operations Steam Operations	500	RES RES		CAGE	23.0849%	(1)
Steam Operations	500	RES	(6) (7,477)	JBG	22.9539%	(1,716)
Steam Operations	500	RES	(42)	SG	7,9057%	(3)
Fuel Related - Non-NPC	501	RES	(1,583)	CAEE	0.0000%	(3)
Fuel Related - Non-NPC	501	RES	(982)	JBE	22.6123%	(222)
Fuel Related - Non-NPC	501	RES	(447)	SE	7.5698%	(34)
Steam Maintenance	512	RES	(44,698)	CAGE	0,0000%	(34)
Steam Maintenance	512	RES	280	CAGW	23,0849%	65
Steam Maintenance	512	RES	(29,625)	JBG	22,9539%	(6,800)
Steam Mannenance	312	KLO	(193,364)	, JDG		(8,712)
			(175,501)			(0,7,12)
Hydro Operations	535	RES	(9,363)	CAGE	0,0000%	_
Hydro Operations	535	RES	(12,362)	CAGW	23.0849%	(2,854)
Hydro Maintenance	545	RES	(1,852)	CAGE	0,0000%	(-, ,)
Hydro Maintenance	545	RES	(5,093)	CAGW	23.0849%	(1,176)
Try dro Trium Condition	5.15	142.0	(28,671)	011011		(4,029)
•			(20,072)			(,,,,
Other Operations	548	RES	(6,306)	CAGE	0.0000%	-
Other Operations	548	RES	(2,358)	CAGW	23.0849%	(544)
-						, ,
Other Operations	548	RES	(2,914)	SG	7,9057%	(230)
Other Operations	548	RES	(5)	OR	0,0000%	-
Other Maintenance	553	RES	(2,078)	CAGE	23,0849%	(270)
Other Maintenance	553	RES	(1,207)	CAGW	0.0000%	(279)
Other Power Supply Expenses	557	RES	(15,098)	CAGE	ERESESSION COSTONERACIONES	(40)
Other Power Supply Expenses	557	RES	(211)	CAGW JBG	23,0849%	(49)
Other Power Supply Expenses	557 557	RES	(2,521)		PROCESS OF STREET	(579)
Other Power Supply Expenses	557	RES	(40,236)	SG	7,9057%	(3,181)
			(12,933)			(4,002)
Transmission Operations	560	RES	(6,272)	CAGE	0.0000%	_
Transmission Operations Transmission Operations	560	RES	(1,149)	CAGE	23.0849%	(265)
Transmission Operations Transmission Operations	560	RES	(47)	JBG	22,9539%	(11)
Transmission Operations Transmission Operations	560	RES	(23,459)	SG	7.9057%	(1,855)
Transmission Operations Transmission Maintenance	571	RES	1,305	CAGE	0.0000%	(1,055)
Transmission Maintenance Transmission Maintenance	571	RES	(1,291)	CAGE	23.0849%	(298)
Transmission Maintenance	571	RES	(131)	JBG	22.9539%	(30)
Transmission Maintenance	571	RES	(666)	SG	7.9057%	(53)
Transmission Maintenance	3/1	KES	(31,711)	30	1.703770	(2,512)
			(31,711)			(2,312)
Distribution Operations	580	RES	(37,222)	WA	SITUS	(2,849)
Distribution Operations	580	RES	(47,046)	SNPD	6.2803%	(2,955)
Distribution Maintenance	593	RES	(0)	OTHER	0.0000%	-
Distribution Maintenance	593	RES	(61,041)	WA	SITUS	(3,609)
Distribution Maintenance	593	RES	(9,217)	SNPD	6.2803%	(579)
Distribution Walliemance	3,3	Tabb	(154,525)	51(12)		(9,992)
			(20.,525)			
Customer Accounts	903	RES	(52,642)	CN	6.9174%	(3,641)
Customer Accounts	903	RES	(30,409)	WA	SITUS	(1,768)
			(83,051)		CONTRACTOR SERVICE CONTRACTOR AND ADDRESS OF THE AD	(5,409)
Customer Services	908	RES	(3,859)	CN	6.9174%	(267)
Customer Services	908	RES	(103)	OTHER	0.0000%	-
Customer Services	908	RES	(9,529)	WA	SITUS	(563)
			(13,491)			(830)
	•					
Administrative & General	920	RES	(3,673)	WA	SITUS	(875)
Administrative & General	920	RES	(147,295)	so	6.8539%	(10,096)
Administrative & General	935	RES	50	WA	SITUS	0
Administrative & General	935	RES	(3,965)	SO	6.8539%	(272)
	,,,,		(154,884)			(11,243)
			( :,:)	ı		
Total			(732,632)	•		(47,589)
_				1		

#### Description of Adjustment:

This adjustment annualizes the wage increases that occurred during the 12 months ended December 2013 for labor charged to operations and maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement Proforma General Wage Increase

Proforma General Wage Increas	e					
Adjustment 4.3			TOTAL			WA
·	ACCOUNT	Type	COMPANY	<b>FACTOR</b>	FACTOR %	<u>ALLOCATED</u>
Adjustment to Expense:						
Steam Operations	500	PRO	2,820,384	CAGE	0.0000%	-
Steam Operations	500	PRO	143	CAGW	23.0849%	33
Steam Operations	500	PRO	193,857	JВG	22.9539%	44,498
Steam Operations	500	PRO	1,090	SG	7.9057%	86
Fuel Related - Non-NPC	501	PRO	41,032	CAEE	0.0000%	_
	501	PRO	25,453	JBE	22.6123%	5,755
Fuel Related - Non-NPC				SE	7.5698%	878
Fuel Related - Non-NPC	501	PRO	11,596			
Steam Maintenance	512	PRO	1,158,859	CAGE	0.0000%	(1 (74)
Steam Maintenance	512	PRO	(7,252)	CAGW	23.0849%	(1,674)
Steam Maintenance	512	PRO	768,069	JВG	22,9539%	176,302
			5,013,230			225,878
			a.go.p.angengopog		to the second se	
Hydro Operations	535	PRO	242,760	CAGE	0.0000%	-
Hydro Operations	535	PRO	320,496	CAGW	23,0849%	73,986
Hydro Maintenance	545	PRO	48,026	CAGE	0.0000%	-
Hydro Maintenance	545	PRO	132,049	CAGW	23.0849%	30,483
Trydro Mantonance	5.0		743,332	•		104,470
			710,002	•	•	
Ort. O	548	PRO	163,502	CAGE	0.0000%	_
Other Operations					23.0849%	14,113
Other Operations	548	PRO	61,134	CAGW	APPROX. CONT. CONT. CONT. INC. INC. INC. INC. INC. INC. INC. INC	
Other Operations	548	PRO	75,543	SG	7.9057%	5,972
Other Operations	548	PRO	134	OR	0.0000%	
Other Maintenance	553	PRO	53,884	CAGE	0,0000%	-
Other Maintenance	553	PRO	31,281	CAGW	23.0849%	7,221
Other Power Supply Expenses	557	PRO	391,430	CAGE	0.0000%	. •
Other Power Supply Expenses	557	PRO	5,482	CAGW	23,0849%	1,265
Other Power Supply Expenses	557	PRO	65,373	JBG	22,9539%	15,006
Other Power Supply Expenses	557	PRO	1,043,186		7,9057%	82,471
Office Tower Supply Expenses	337	1100	1,890,950	_ ~~		126,049
			1,000,000	~		
Townsies On anations	560	PRO	162,616	CAGE	0.0000%	_
Transmission Operations			29,792	CAGW	23,0849%	6,878
Transmission Operations	560	PRO		4	EMPLOYED THE CONTRACT OF THE C	282
Transmission Operations	560	PRO	1,230	JВG	22.9539%	
Transmission Operations	560	PRO	608,203	SG	7.9057%	48,083
Transmission Maintenance	571	PRO	(33,835)		0.0000%	-
Transmission Maintenance	571	PRO	33,473	CAGW	23,0849%	7,727
Transmission Maintenance	571	PRO	3,401	JBG	22,9539%	781
Transmission Maintenance	571	PRO	17,279	SG	7.9057%	1,366
			822,157	-	V. II.	65,116
				-		
Distribution Operations	580	PRO	965,028	WA	0.0000%	73,867
Distribution Operations	580	PRO	The state of the second second second second	SNPD	6.2803%	76,603
Distribution Maintenance	593	PRO	Manager and the Control of the Contr	OTHER	0.0000%	-
	593	PRO	1,582,576	WA	0.0000%	93,578
Distribution Maintenance			建筑成的 医克克克氏征 化氯甲基磺胺磺胺甲基	(4)	6.2803%	15,007
Distribution Maintenance	593	PRO		SNPD	0.200370	
			4,006,295	_		259,056
			store and the same		6016404	04.410
Customer Accounts	903	PRO	CONTRACTOR AND COURT	Y	6.9174%	94,410
Customer Accounts	903	PRO	788,389		100,0000%	45,836
			2,153,215	_		140,246
					WATER CONTRACTOR OF THE STORE	9
Customer Services	908	PRO	100,050	6 CN	6.9174%	6,921
Customer Services	908	PRO	2,677	OTHER	0.0000%	-
Customer Services	908	PRO	247,046	WA	100.0000%	14,599
			349,779		**************************************	21,520
			,	-		
Administrative & General	920	PRO	95,238	WA	100.0000%	22,692
	920	PRO	The Control of the Co	45.5	6.8539%	261,741
Administrative & General						8
Administrative & General	935	PRO			100.0000%	(1)
Administrative & General	935	PRO		SO	6.8539%	7,046
			4,015,597	_		291,478
				_		1 200 010
	Total		18,994,554	_		1,233,813

#### Description of Adjustment:

This adjustment recognizes wage increases that have occurred, or are projected to occur during the 12 months ending March 2016 for labor charged to operation & maintenance accounts. See page 4.3.1 for more information on how this adjustment was calculated.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Irrigation Load Control Program
Adjustment 4.4

		TOTAL			WASHINGTON
ACCOUNT	<b>TYPE</b>	<b>COMPANY</b>	<u>FACTOR</u>	FACTOR %	<u>ALLOCATED</u>
		Companies a participation of Companies and C			
557	RES	(63,386)	$\mathbf{SG}$	7.9057%	(5,011)
557	RES	(5,007,706)	CAGE	0.0000%	-
557	RES	5,071,093	ID	0.0000%	,
909	RES	(4,765)	. CN	6.9174%	(330)
909	RES	4,765	ID	0.0000%	
	_	-		_	(5,341)
	557 557 557 909	557 RES 557 RES 909 RES	ACCOUNT TYPE         COMPANY           557         RES         (63,386)           557         RES         (5,007,706)           557         RES         5,071,093           909         RES         (4,765)	ACCOUNT TYPE         COMPANY         FACTOR           557         RES         (63,386)         SG           557         RES         (5,007,706)         CAGE           557         RES         5,071,093         ID           909         RES         (4,765)         CN	ACCOUNT TYPE         COMPANY         FACTOR         FACTOR %           557         RES         (63,386)         SG         7.9057%           557         RES         (5,007,706)         CAGE         0.0000%           557         RES         5,071,093         ID         0.0000%           909         RES         (4,765)         CN         6.9174%

#### Description of Adjustment:

Payments made to Idaho irrigators as part of the Idaho Irrigation Load Control Program and a portion of the program's administrative costs are system allocated in the unadjusted data. This adjustment situs assigns the payments to Idaho. DSM costs are currently situs assigned to the states in which the costs are incurred to match the benefit of reduced load reflected in allocation factors. Allocation of class 1 DSM programs continues to be reviewed by the MSP standing committee.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Remove Non-Recurring Entries
Adjustment 4.5

	A COCT	TYDE	WASHINGTON			
	<u>ACCT</u>	<u>TYPE</u>	<u>COMPANY</u>	<u>FACTOR</u>	FACTOR %	<u>ALLOCATED</u>
Adjustment to Expense:	-					*
1) Jim Bridger Notice of Violation	506	RES	(11,667)	JBG	22.9539%	(2,678)
2) BPA Billing Dispute Settlement	456.23	RES	(2,000,000)	SG	7.9057%	(158,115)
<b>Total Non-Recurring Entries</b>			(2,011,667)	×.	Colored and the Colored Colored States of States and States of Sta	(160,793)

#### Description of Adjustment

A variety of accounting entries were made to expense accounts during the 12-months ended December 2013 that are non-recurring in nature or relate to a prior period. These transactions are removed from results to normalize test period results. A description of each item is provided on page 4.5.1.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
DSM Revenue and Expense Removal
Adjustment 4.6

		WASHINGTON				
	ACCOUNT	<b>TYPE</b>	<b>COMPANY</b>	<b>FACTOR</b>	FACTOR %	<b>ALLOCATED</b>
Adjustment to Expense:	908	RES	(911,468)	CA	0.0000%	
Remove DSM Amortization Expense	908	RES	(3,769,945)	ID .	0.0000%	-
	908	RES	(26,447,000)	OR	0.0000%	-
	908	RES	(47,956,612)	UT	0.0000%	-
	908	RES	(10,677,589)	WA	100.0000%	(10,677,589)
	908	RES	(5,269,750)	WY-All	100.0000%	-
		_	(95,032,363)			(10,677,589)
		_		•	•	
Adjustment to tax:						
Schedule M Adjustment	SCHMAT	RES	697,970	SO	6.8539%	47,838
Schedule M Adjustment	SCHMDT	RES	743,447	OR	0.0000%	-

#### **Description of Adjustment**

This adjustment removes 12 months ended December 2013 amortizations associated with the Company's Demand-side Management (DSM) programs. The 12 months ended December 2013 revenues are removed through the revenue adjustments in Adjustment 3.2. DSM program costs are recovered in each state through separate tariff riders.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Insurance Expense Adjustment 4.7

			WASHINGTON			
	ACCOUNT	TYPE.	<b>COMPANY</b>	FACTOR	FACTOR %	<u>ALLOCATED</u>
Adj. Liability Ins. expense to 6-year avg.	925	RES	(22,732,661)	SO	6.8539%	(1,795,365)
Adjust Liability Ins. Prem. to expected level	925	PRO	463,011	SO	6.8539%	31,734
Adjust Property Ins. Prem. to expected level	924	PRO	(145,885)	SO	6.8539%	(9,999)
		_	(22,415,535)			(1,773,629)
Adjust Property Damage expense to six year average:			Secretaria de la composición dela composición de la composición de la composición de la composición dela composición dela composición dela composición de la composición dela composición de la composición dela composici		Control of the contro	9,402,352
Property Insurance - Transmission	571	RES	512,827	CAGW	23.0849%	118,385
Property Insurance - WA Distribution	593	RES	(313,797)	WA	100.0000%	(313,797)
Property Insurance - Non-T&D	553	RES	(170,326)	CAGW	23.0849%	(39,319)
		=	28,704			(234,731)
Adjustment to Tax:						
Schedule M Adjustment	SCHMDP	RES	129,380	SO	6.8539%	8,868
Schedule M Adjustment - Injuries & Damages	SCHMDT	RES	18,188,871	SO	6.8539%	1,246,653
		_	18,318,251			1,255,521
		_				

#### Description of Adjustment

Staff has modified the Liability Insurance Expense 6-year avg to account for a significant increase in insurance expense in 2012. This is addressed more fully by Staff Witness Mr. Ball in his direct testimony.

Consistent with the Company's previous general rate cases (UE- 111190 and UE-130043), the Company has replaced the base period liability and property damage expense with a six-year average.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Advertising Adjustment
Adjustment 4.8

	ACCOUNT	<u>TYPE</u>	TOTAL COMPANY	<u>FACTOR</u>	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Expense:				:		
Advertising Expense - Removal	909	RES	(19,401)	CN	6.9174%	(1,342)
Advertising Expense - Removal	930	RES	(1,410)	SO	6.8539%	(97)
Advertising Expense - Reallocation	909	RES	(41,147)	CN	6.9174%	(2,846)
Washington Advertising Expense	909	RES	3,883	WA	100.0000%	3,883
Oregon Advertising Expense	909	RES	1,320	OR	0.0000%	<b>-</b>
California Advertising Expense	909	RES	83	CA	0.0000%	-
Idaho Advertising Expense	909	RES	7,897	ID	0.0000%	-
Wyoming Advertising Expense	909	RES	8,921	WYP	0.0000%	
Utah Advertising Expense	909	RES	19,043	UT	0.0000%	-
- <b>.</b>	Total		(20,811)			(402)

#### Description of Adjustment:

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel, and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, advertising expenses should be situs assigned to specific states instead of system allocated.

For all system-allocated advertising expenses incurred during the 12 months ended December 2013, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Memberships and Subscriptions
Adjustment 4.9

•			TOTAL			WASHINGTON
	<b>ACCOUNT</b>	<b>TYPE</b>	<b>COMPANY</b>	<b>FACTOR</b>	FACTOR %	<u>ALLOCATED</u>
Adjustment to Expense: Remove Memberships As Booked	930	RES	(290,103) (290,103)	SO	6.8539%	(19,883) (19,883)
Add Back Memberships on State Specific Factors	930	RES	10,105	CA	0.0000%	-
Add Back Memberships on State Specific Factors	930	RES	176,933	OR	0.0000%	-
Add Back Memberships on State Specific Factors	930	RES	21,380	WA	100.0000%	21,380
Add Back Memberships on State Specific Factors	930	RES	51,458	UT	0.0000%	<b>-</b>
Add Back Memberships on State Specific Factors	930	RES	2,449	${ m ID}$	0.0000%	-
Add Back Memberships on State Specific Factors	930	RES	27,779	WY	0.0000%	-
			290,103	•		21,380
	Total		-			1,497

#### Description of Adjustment:

Per Order 06 in Docket UE-100749 (the 2010 Rate Case), the Commission encouraged the Company to engage in a dialogue with Commission Staff, Public Counsel and the Industrial Customers of Northwest Utilities (collectively referred to as the "Joint Parties") to explore effective means to refine the allocation of certain system allocated costs. Compliant with this directive, on May 19, 2011, the Company held a conference call with Staff and the Joint Parties to discuss potential refinements to the allocation of certain costs. As a result of this meeting, all parties agreed that to the extent possible, membership expenses should be situs assigned to specific states instead of system allocated. For all system-allocated membership and subscription expenses incurred during the 12 months ended December 2013, this adjustment situs-assigns any costs attributable to a specific jurisdiction.

Exhibit No.\_\_\_(JLB-2) Docket UE-140762, et al. Page 63 of 107

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement **Uncollectible Expense** Adjustment 4.10

TOTAL

WASHINGTON

ACCOUNT TYPE COMPANY FACTOR FACTOR %

**ALLOCATED** 

Adjustment to Expense:

Uncollectible Expense

904

RES 422,425

100.0000%

422,425

**Description of Adjustment:** 

This adjusts the Company's actual December 2013 uncollectible accounts to a four year average by applying the four year average unadjusted uncollectible rate (unadjusted uncollectible accounts expense/unadjusted general business revenues) to the normalized level of general business revenues. The use of the four year average uncollectable rate was agreed to by the Company in rebuttal of the 2013 Rate Case Docket UE-130043.

PacifiCorp General Rate Case UE-140617

For The Twelve Months Ended December 2013 - Staff Revenue Requirement

Adjustment to Expense:  Reallocate Per Books Legal Expenses:  Reallocate Per Books Legal Expenses:  418	Legal Expense	ins Ended Deet		mom ti	venue xec	uncincin	HI AGIID IOTOM
Reallocate Per Books Legal Expenses   426	Adjustment 4.11		TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
A18	-		es				
1426	redirection of Deep	~ .		(6 263)	NUTIL.	0.0000%	_
Sol	*			医内型性阴茎的复数形式 化苯甲烷酸 化二烷二甲烷			
Soli						PORTOR OF THE PROPERTY.	_
Sol						SCHOOL STATE OF STREET STATE OF STREET	12 881
Soli   RES   368   WYP   0.0000%						EU/2634460180000000000000000000000000000000000	
						E. SPERIOR STORY OF THE SECOND STORY	(4,512)
Solid   RES   7,348		301	KLS		** **	0.000070	8,569
Solid   RES   26,082   WYP   0.0000%				7 11 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1		Programme and programme	
S39   RES							•
31,943   (343)   (343)				4.000 (0.000) (0.000) (0.000)	1	from the manufacture of the contract of the co	-
S57		539	RES		CAGW	23.0849%	
S57				31,743		•	(543)
1,239,023				医克尔氏氏征 化多氯化二甲基苯酚 医多克氏病			-
S57   RES   (4,396,538)   SG   7,9057%   (347,578)					1		
S57				A company of the property of the second of	4	BOARD TO CONTROL OF THE PROPERTY OF THE PARTY OF THE PART	286,027
S57			RES		1	Bridger Control of Con	· -
S57   RES   42,848   WYP   0.0000%		557	RES	(4,396,538)	SG		(347,578)
(396,093)   (61,551)		557	RES	8,186	UT	0.0000%	<u>-</u>
566         RES         17,233         CAGE         0.0000%         -           566         RES         (66,374)         SG         7.9057%         (5,247)           566         RES         30,719         UT         0.0000%         -           566         RES         6,209         WYP         0.0000%         -           588         RES         (465,920)         SNPD         6,2803%         (29,261)           588         RES         462,610         UT         0.0000%         -           588         RES         2,774         WYP         0.0000%         -           905         RES         1,807         CAGE         0.0000%         -           905         RES         (42,635)         CN         6,9174%         (2,949)           905         RES         288         WYP         0.0000%         -           923         RES         26,488         CAGE         0.0000%         -           923         RES         341,032         CAGW         23,0849%         194,151           923         RES         (875,953)         OR         0.0000%         -           923         RES <td< td=""><th></th><td>557</td><td>RES</td><td>42,848</td><td>WYP</td><td>0.0000%</td><td>•</td></td<>		557	RES	42,848	WYP	0.0000%	•
566       RES       (66,374)       SG       7.9057%       (5,247)         566       RES       30,719       UT       0.0000%       -         66       RES       6,209       WYP       0.0000%       -         588       RES       (465,920)       SNPD       6.2803%       (29,261)         588       RES       462,610       UT       0,0000%       -         588       RES       2,774       WYP       0,0000%       -         905       RES       (42,635)       CN       6,9174%       (2,949)         905       RES       (42,635)       CN       6,9174%       (2,949)         905       RES       (21,70)       CA       0,0000%       -         923       RES       (26,488       CAGE       0,0000%       -         923       RES       337,753)       OR       0,0000%       -         923       RES       (37,53)       OR       0,0000%       -         923       RES       (78,839)       WA       100,0000%       -         923       RES       (78,839)       WA       100,0000%       -         928       RES       (74,290)				(396,093)			(61,551)
566       RES       (66,374)       SG       7.9057%       (5,247)         566       RES       30,719       UT       0.0000%       -         66       RES       6,209       WYP       0.0000%       -         588       RES       (465,920)       SNPD       6.2803%       (29,261)         588       RES       462,610       UT       0,0000%       -         588       RES       2,774       WYP       0,0000%       -         905       RES       (42,635)       CN       6,9174%       (2,949)         905       RES       (42,635)       CN       6,9174%       (2,949)         905       RES       (21,70)       CA       0,0000%       -         923       RES       (26,488       CAGE       0,0000%       -         923       RES       337,753)       OR       0,0000%       -         923       RES       (37,53)       OR       0,0000%       -         923       RES       (78,839)       WA       100,0000%       -         923       RES       (78,839)       WA       100,0000%       -         928       RES       (74,290)		566	DEC	17000	CACE	0.000000	
566         RES         30,719         UT         0.0000%         -           566         RES         6,209         WYP         0.0000%         -           588         RES         (465,920)         SNPD         6,2803%         (29,261)           588         RES         462,610         UT         0.0000%         -           588         RES         2,774         WYP         0.0000%         -           905         RES         1,807         CAGE         0.0000%         -           905         RES         (42,635)         CN         6,9174%         (2,949)           905         RES         (24,635)         CN         6,9174%         (2,949)           923         RES         (24,88         CAGE         0,0000%         -           923         RES         841,032         CAGW         23,0849%         194,151           923 <td< td=""><th></th><td></td><td></td><td></td><td></td><td></td><td>(5 247)</td></td<>							(5 247)
566         RES         6,209 (12,213)         WYP         0,0000%         -           588         RES         (465,920)         SNPD (0,0000%)         -         -           588         RES         462,610         UT (0,0000%)         -         -           588         RES         1,807         CAGE (0,0000%)         -         -           905         RES         1,807         CAGE (0,0000%)         -         -           905         RES         (24,635)         CN (0,0000%)         -         -           905         RES         (288 WYP (0,0000%)         -         -           905         RES         (288 WYP (0,000%)         -         -           905         RES         (24,635)         CN (0,000%)         -         -           923         RES         (24,635)         CN (0,000%)         -         -         -         (2,949)           923         RES         (24,882)         CAGE (0,000%)         -						Commission Commission Commission Co.	(3,247)
(12,213)   (5,247)							-
588         RES         (465,920)         SNPD         6.2803%         (29,261)           588         RES         462,610         UT         0.0000%         -           588         RES         2,774         WYP         0.0000%         -           (536)         (29,261)           905         RES         1,807         CAGE         0.0000%         -           905         RES         (42,635)         CN         6,9174%         (2,949)           905         RES         288         WYP         0.0000%         -           923         RES         (2,170)         CA         0.0000%         -           923         RES         26,488         CAGE         0.0000%         -           923         RES         841,032         CAGW         23.0849%         194,151           923         RES         (875,953)         SO         6.8539%         (60,037)           923         RES         (88,33)         UT         0.0000%         -           923         RES         (78,839)         WA         100.0000%         (78,839)           928         RES         (74,290)         OR         0.0000% <td< td=""><th></th><td>366</td><td>KES</td><td></td><td>•</td><td>0.0000%</td><td>(5.247)</td></td<>		366	KES		•	0.0000%	(5.247)
588         RES         462,610         UT         0.0000%         -           (536)         (29,261)           905         RES         1,807         CAGE         0.0000%         -           905         RES         (42,635)         CN         6,9174%         (2,949)           905         RES         288         WYP         0.0000%         -           923         RES         26,488         CAGE         0.0000%         -           923         RES         26,488         CAGE         0.0000%         -           923         RES         337,753)         OR         0.0000%         -           923         RES         (37,753)         OR         0.0000%         -           923         RES         (37,933)         WA         10.0000%         (78,839)           923         RES         (78,839)         WA         10.0000%         (78,839) <th></th> <td></td> <td></td> <td>(12,213)</td> <td>•</td> <td>-</td> <td>(3,247)</td>				(12,213)	•	-	(3,247)
588         RES         2,774         WYP         0.0000%         — (29,261)           905         RES         1,807         CAGE         0.0000%         — (29,494)           905         RES         (42,635)         CN         6.9174%         (2,949)           905         RES         288         WYP         0.0000%         — (2,949)           923         RES         (2,170)         CA         0.0000%         — (2,949)           923         RES         26,488         CAGE         0.0000%         — (2,949)           923         RES         26,488         CAGE         0.0000%         — (2,949)           923         RES         341,032         CAGW         23.0849%         194,151           923         RES         (37,753)         OR         0.0000%         — (60,037)           923         RES         (875,953)         OR         6.8539%         (60,037)           923         RES         (78,839)         WA         100.0000%         — (78,839)           928         RES         (74,290)         OR         0.0000%         — (78,839)           928         RES         (57,900)         UT         0.0000%         — (79		588	RES	(465,920)	SNPD	6.2803%	(29,261)
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0 215,352					-	•	
				0			215,352

#### Description of Adjustment:

This adjustment reallocates per books legal expenses in accordance with the stipulation in Docket No. UE-111190, where costs attributable to a specific jurisdiction are situs assigned.

Exhibit No. (JLB-2) Docket UE-140762, et al. Page 65 of 107

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Collection Agency Fees
Adjustment 4.12

TOTAL

WASHINGTON

ACCOUNT TYPE COMPANY FACTOR FACTOR %

**ALLOCATED** 

Adjustment to Expense:

Account Service Charge

903

PRO

(42,060)

WA

100.0000%

#### Description of Adjustment:

Staff contests the changes proposed by the Company to it payment of collection agency fees and therefore removes the adjustment entirely. Staff Witness Mr. Kouchi discusses this adjustment in his direct testimony.

The Company is adjusting expense to reflect expected changes resulting from the Company's change in payment of collection agency fees.

Exhibit No.\_\_\_(JLB-2) Docket UE-140762, et al. Page 66 of 107

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement IHS Global Insight Escalation
Adjustment 4.13

TOTAL

WASHINGTON

ACCOUNT TYPE COMPANY FACTOR FACTOR %

ALLOCATEI

Adjustment to Expense:

19,819,142

Description of Adjustment:

Staff contests the use of IHS Escalation factors to adjust test year non-labor O&M. Staff removes the adjustment entirely. This is addressed more fully by Staff Witness Mr. Ball in his direct testimony.

This adjustment calculates the non-labor O&M escalation from December 2013 to March 2016 for accounts 500 to 935, excluding NPC and property and liability insurance amounts, using industry specific escalation indices. Before escalation indices were applied, December 2013 actual data was separated into labor and non-labor components and costs that should not be included in December 2013 actual data were removed.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Net Power Costs - Restating
Adjustment 5.1

			TOTAL			WASHINGTON
	ACCOUNT	TYPE	<b>COMPANY</b>	<b>FACTOR</b>	FACTOR %	<u>ALLOCATED</u>
Sales for Resale (Account 447)						
Existing Firm Sales - Pacific	447NPC	RES	726,051	CAGW	23.0849%	167,608
Post-Merger Firm Sales	447NPC	RES	212,035,299	CAGW	23.0849%	48,948,106
Non-Firm Sales	447NPC	RES	3 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4 (4	CAEW	22.7414%	1
Total Sales for Resale			212,761,350			49,115,714
Purchased Power (Account 555)						
Existing Firm Demand - Pacific	555NPC	RES		CAGW	23.0849%	4
Existing Firm Energy	555NPC	RES		CAEW	22.7414%	2
WA Qualifying Facilities	555NPC	RES		WA	100.0000%	-
Post-Merger Firm Energy	555NPC	RES	133,771,133	CAGW	23.0849%	30,880,913
Other Generation Expenses	555NPC	RES	993,512	CAGW	23,0849%	229,351
Total Purchased Power			134,764,646			31,110,264
Wheeling (Account 565)				•		_
Existing Firm - Pacific	565NPC	RES	100	CAGW	23.0849%	-
Post Merger Firm	565NPC	RES	1,343,185	CAGW	23.0849%	310,073
Non Firm	565NPC	RES		CAEW	22.7414%	-
Total Wheeling Expense			1,343,185			310,073
Fuel Expense (Accounts 501 and 547)						-
Fuel Consumed - Coal	501NPC	RES	10,539,422	CAEW	22.7414%	2,396,809
Fuel Consumed - Natural Gas	547NPC	RES	16,638,610	CAEW	22.7414%	3,783,848
Total Fuel and Other Expense			27,178,031			6,180,657
Total Net Power Cost Adjustment - Restating	5		(49,475,487)			(11,514,720)

#### Description of Adjustment

The net power cost adjustment normalizes power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and temperature conditions on a West Control Area (WCA) basis. This portion of the adjustment reflects normalized power costs for the 12 months ended December 2013.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Net Power Costs - Proforma Adjustment 5.1.1

ridjustment 5:xix			TOTAL			WASHINGTON
	ACCOUNT	TYPE	<b>COMPANY</b>	FACTOR	FACTOR %	ALLOCATED
Sales for Resale (Account 447)						
Existing Firm Sales - Pacific	447NPC	PRO	(12,964,800)	CAGW	23.0849%	(2,992,909)
Post-Merger Firm Sales	447NPC	PRO	(188,424,753)	CAGW	23.0849%	(44,216,107)
Non-Firm Sales	447NPC	PRO		CAEW	22,7414%	-
Total Sales for Resale		-	(201,389,553)		٠.	(47,209,017)
Purchased Power (Account 555)						
Existing Firm Demand - Pacific	555NPC	PRO	4,133,213	CAGW	23.0849%	323,030
Existing Firm Energy	555NPC	PRO	16,617,957	CAEW	22.7414%	750,013
Remove - WA Qualifying Facilities	555NPC	PRO	(439,314)	WA	100.0000%	140186.34
Add - WCA Qualifying Facilities	555NPC	PRO	51,364,205	CAGW	23.0849%	0
Post-Merger Firm Energy	555NPC	PRO	(207,237,993)	CAGW	23.0849%	(44,116,423)
Other Generation Expenses	555NPC	PRO	106,027	CAGW	23.0849%	7,889
Total Purchased Power		_	(135,455,906)		,	(42,895,305)
Wheeling (Account 565)		(3		ı		
Existing Firm - Pacific	565NPC	PRO	2,870,119	CAGW	23.0849%	662,564
Post Merger Firm	565NPC	PRO	12,247,087	CAGW	23.0849%	2,827,226
Non Firm	565NPC	PRO	-	CAEW	22.7414%	-
Total Wheeling Expense		-	15,117,206	•		3,489,790
Fuel Expense (Accounts 501 and 547)						
Fuel Consumed - Coal	501NPC	PRO	15,996,925	CAEW	22.7414%	4,462,529
Fuel Consumed - Natural Gas	547NPC	PRO	(59,057,047)	CAEW	22.7414%	(13,174,351)
Total Fuel and Other Expense		_	(43,060,122)	-		(8,711,822)
Total Net Power Cost Adjustment - Pro For	ma	-	37,990,731	•		(908,321)
1 Court Court Court against 110 1 Cr		=	,,,	:		

#### **Description of Company Adjustment**

Staff contests the company's proposed changes to the WCA and inclusion of QF PPA's from Oregon and California. Staff has replaced the Company's allocations with the results from its supporting workpaper "WA RAM December 2013 GRC Situs Assign QF's" for Company Witness Siores Exhibit No.\_\_\_(NCS-7). This is addressed more fully by Staff Witness Mr. Gomez in his direct testimony.

The net power cost adjustment projects power costs by adjusting sales for resale, purchase power, wheeling and fuel in a manner consistent with the contractual terms of sales and purchase agreements, and normal hydro and weather conditions on a West Control Area (WCA) basis. This portion of the adjustment reflects normalized power costs for the 12 months ending March 2016.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
James River Royalty Offset
Adjustment 5.2

	ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Revenue:						
Other Electric Revenue	456	PRO	2,945,210	CAGW	23.0849%	679,898
Adjustment Detail:			12 Months Ended March-16			
James River Offset						
Capital Recovery			2,471,170			
Major Maintenance Allowance			474,041	_		
Total Offset			2,945,211	-		

#### Description of Adjustment

On January 13, 1993, the Company executed a contract with James River Paper Company with respect to the Camas mill, later acquired by Georgia Pacific. Under the agreement, the Company built a steam turbine and is recovering the capital investment over the 20-year operational term of the agreement as an offset to royalties paid to James River based on contract provisions. The contract costs of energy for the Camas unit are included in the Company's net power costs as purchased power expense, but GRID does not include an offsetting revenue credit for the capital and maintenance cost recovery. This agreement is set to expire as of December 2015. This pro forma adjustment adds the royalty offset to FERC account 456, other electric revenue, for the 12 month period ending March 2016, the same period used in determining pro forma net power costs in this filing.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Colstrip Unit No. 3 Removal Adjustment 5.4

		WASHINGTON				
	<u>ACCOUNT</u>	<u>TYPE</u>	<b>COMPANY</b>	<b>FACTOR</b>	FACTOR %	<u>ALLOCATED</u>
Adjustment to Expense:						-
Pre-merger Depreciation Expense	403SP	RES	(1,676,302)	CAGW	23.085%	(386,972)
Post-merger Depreciation Expense	403SP	RES	(177,925)	CAGW	23.085%	(41,074)
Taxes Other	408	RES	(599,266)	GPS	6.854%	(41,073)
Net Depreciation Expense - Sch M	SCHMDT	RES	1,291,015	CAGW	23.085%	298,029
Deferred Income Tax Expense	41010	RES	489,953	CAGW	23.085%	113,105
Adjustment to Rate Base:					March	
Pre-merger Plant	312	RES	(110,283,000)	CAGW	23.085%	(25,458,704)
Post-merger Plant	312	RES	(12,426,102)	CAGW	23.085%	(2,868,551)
Pre-merger Depreciation Reserve	108SP	RES	78,598,399	CAGW	23.085%	18,144,351
Post-merger Depreciation Reserve	108SP	RES	2,109,362	CAGW	23.085%	486,944
Deferred Income Tax Balance	282	RES	4,881,855	CAGW	23.085%	1,126,971
Deferred ITC	255	RES	12,318	ITC85	13.360%	1,646
Remove Base Data:					According to the Confedence of	
Schedule M Addition	SCHMAT	RES	(52,188)	WA	100.000%	(52,188)

#### Description of Adjustment

This restating adjustment removes the Colstrip #3 plant investment and associated costs from results of operations. This treatment was authorized in Cause No. U-83-57.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Hydro Decommissioning
Adjustment 6.1

			TOTAL			WASHINGTON
	ACCOUNT	<u>TYPE</u>	<b>COMPANY</b>	<b>FACTOR</b>	FACTOR %	<u>ALLOCATED</u>
Adjustment to Reserve					PC**Continues continues	
Depreciation Reserve	108HP	PRO	(849,952)	CAGW	23.085%	(196,210)
Depreciation Reserve	108HP	PRO	153,602	CAGE	0.000%_	
•			(696,350)			(196,210)
Adjustment to Tax:					,	
Schedule M Deduction	SCHMDT	PRO	555,000	CAGW	23.085%	128,121
Deferred Income Tax Expense	41010	PRO	210,628	CAGW	23.085%	48,623
ADIT Average Balance	282	PRO	(71,712)	CAGW	23.085%	(16,555)

#### Adjustment to June 2013 AMA Balance for Projected Spend / Accrual Detail:

December 2013 Reserve Balance	758,090
December 2014 AMA Reserve Balance	61,740
Total Adjustment to AMA Reserve	(696,350)

#### Description of Adjustment

Based on the Company's latest depreciation study approved in Docket UE-130052, an additional \$8.85 million is required for the decommissioning of various hydro facilities. The pro forma component of this adjustment walks forward the decommissioning expenditures through December 2014. The reserve does not include funds for Powerdale, which was reclassified to unrecovered plant. A separate order was received to recover the estimated decommissioning costs of Powerdale as seen in adjustment 8.6.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Depreciation and Amortization Reserve to December 2013 Balance
Adjustment 6.2

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		TOTAL	WCA		WASHINGTON
ACCOUNT	TYPE	COMPANY		FACTOR %	ALLOCATED
Adjustment to Rate Base		-			
108360	RES	(121,878)	CA	0.000%	-
108360	RES	(90,785)	ID	0.000%	-
108360	RES	(219,370)	OR	0.000%	-
108360	RES	157,821	UT	0.000%	-
108360	RES	(11,593)	WA	100.000%	(11,593)
108360	RES	(122,758)	WY	0.000%	-
108360	RES	(76,970)	WY	0.000%	-
108361	RES	(170,570)	CA	0.000%	-
108361	RES	(97,257)	ID	0,000%	-
108361	RES	(1,248,885)	OR	0,000%	-
108361	RES	(903,054)	UT	0.000%	-
108361	RES	(165,281)	WA	100,000%	(165,281)
108361	RES	(310,264)	WY	0,000%	-
108361	RES	(31,022)	WY	0.000%	-
108362	RES.	(1,080,779)	CA	0.000%	-
108362	RES	(2,317,827)	ID	0.000%	-
108362	RES	(6,850,560)	OR	0.000%	-
108362	RES	(4,695,349)	UT	0.000%	-
108362	RES	(1,845,519)	WA	100,000%	(1,845,519)
108362	RES	7,335,197	WY	0.000%	-
108362	RES	454,711	WY	0.000%	-
108364	RES	(1,197,171)	CA	0.000%	-
108364	RES	11,678,153	ID	0,000%	-
108364	RES	8,693,890	OR	0.000%	-
108364	RES	50,645,941	UT	0.000%	(* * * * * * * * * * * * * * * * * * *
108364	RES	(3,086,594)	WA	100.000%	(3,086,594)
108364	RES	(12,200,131)	WY	0.000%	-
108364	RES	(3,046,154)	WY	0.000%	
108365	RES	(2,926,024)	CA	0.000%	-
108365	RES	404,906	ID	0.000%	-
108365	RES	22,013,299	OR	0.000%	-
108365	RES	3,583,788	UT	0,000%	2.012.129
108365	RES	2,012,128	WA	100,000%	2,012,128
108365	RES	5,406,521	WY WY	0.000%	-
108365	RES	632,742		0.000%	-
108366	RES	(1,005,541)	CA ID	0.000%	
108366	RES RES	(539,437)	OR	0.000%	
108366 108366	RES	2,332,771	4	0.000%	_
108366	RES	(8,802,631) 2,799,763	WA	100.000%	2,799,763
108366	RES	585,069	WY	0.000%	2,777,705
108366	RES	196,566	WY	0.000%	_
108367	RES	3,814,230	CA	0,000%	_
108367	RES	(2,118,091)	4	0.000%	_
108367	RES	(4,855,415)		0.000%	_
108367	RES	(19,011,434)		0,000%	_
108367	RES	(30,739)		100.000%	(30,739)
108367	RES	304,725	WY	0.000%	
108367	RES	283,372	WY	0.000%	\$
108368	RES	(1,420,649)	9	0.000%	7
108368	RES	(3,323,607)		0.000%	
108368	RES	(18,479,788)		0.000%	
108368	RES	(14,912,801)		0.000%	
108368	RES	(3,083,904)		100.000%	
108368	RES	(3,907,433)	42	0.000%	
		The second secon			

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Depreciation and Amortization Reserve to December 2013 Balance
Adjustment 6.2

		TOTAL	WCA		WASHINGTON
ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
108368	RES	(624,328)	WY	0,000%	
108369	RES	2,817,933	CA	0.000%	
108369	RES	(3,401,109)	ID	0,000%	
108369	RES	(22,559,156)	OR	0,000%	-
108369	RES	(19,840,915)	UT	0.000%	-
108369	RES	(2,050,474)	WA	100,000%	(2,050,474)
108369	RES	(351,757)	WY	0,000%	
108369	RES	(70,647)	WY	0.000%	-
108370	RES	(351,916)	CA	0.000%	-
108370	RES	(2,633,724)	ID	0,000%	-
108370	RES	2,051,313	OR	0,000%	-
108370	RES	(6,649,211)	UT	0.000%	
108370	RES	(509,360)	WA	100,000%	(509,360)
108370	RES	(457,914)	WY	0.000%	-
108370	RES	(180,051)	WY	0.000%	-
108371	RES	25,023	CA	0.000%	-
108371	RES	(23,630)	ID	0.000%	-
108371	RES	516,884	OR	0.000%	-
108371	RES	(111,565)	UT	0.000%	-
108371	RES	(67,084)	WA	100.000%	(67,084)
108371	RES	96,906	WY	0,000%	-
108371	RES	20,396	WY	0.000%	-
108373	RES	51,410	CA	0,000%	-
108373	RES	13,129	ID	0.000%	-
108373	RES	(236,706)	OR	0.000%	-
108373	RES	(897,971)	UT	0.000%	-
108373	RES	426,187	WA	100,000%	426,187
108373	RES	(301,032)	WY	0.000%	-
108373	RES	(101,381)	WY	0.000%	-
	~!	(56,372,424)	:		(5,612,469)

PacifiCorp General Rate Case UE-140617

For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Depreciation and Amortization Reserve to December 2013 Balance Adjustment 6.2

nt 0.2					
		. TOTAL	WCA		WASHINGTON
A GGOY DITT	mann.	TOTAL		EACTOR 0/	
<u>ACCOUNT</u>	TYPE	<u>COMPANY</u>	FACTOR	FACTOR %	ALLOCATED
40000	D.D.C	consessatium		0.0000/	
108DP	RES	601,799	CA	0,000%	*
108DP	RES	181,495	ID	0.000%	
108DP	RES	246,594	OR	0.000%	-
108DP	RES	(1,187,953)	UT	0,000%	-
108DP	RES	60,332	WA	100,000%	60,332
108DP	RES	10,574	WY	0.000%	-
108DP	RES	(90,784)	WY	0,000%	÷
108GP	RES	(148,619)	CA	0.000%	-
108GP	RES	(44,751)	CAEE	0.000%	-
108GP	RES	(2,271,916)	CAGE	0.000%	
108GP	RES	(387,633)	CAGW	23,085%	
108GP	RES	1,355,349	CN	6,917%	
108GP	RES	(493,476)	ID	0.000%	_
108GP	RES	(296,713)	JBG	22,954%	
108GP	RES	(4,860,287)	OR	0,000%	
			SO		-
108GP	RES	(7,786,688)		6.854%	
108GP	RES	(2,476,146)	UT -	0.000%	(00 ( 000)
108GP	RES	(936,028)	WA	100,000%	(936,028)
108GP	RES	(1,810,836)	WY	0.000%	•
108GP	RES	(149,130)	WY	0.000%	-
108HP	RES	(1,171,593)	CAGE	0.000%	-
108HP	RES	(7,162,472)	CAGW	23.085%	
108MP	RES	(2,572,935)	CAEE	0.000%	-
108OP	RES	(24,599,685)	CAGE	0.000%	-
108OP	RES	(19,262,810)	CAGW	23.085%	
108SP	RES	(46,703,373)	CAGE	0.000%	
108SP	RES	(2,814,722)	CAGW	23,085%	
108SP	RES	(1,603,646)	JBG	22.954%	
108TP	RES	(27,719,686)	CAGE	0,000%	
108TP	RES	(8,786,844)	CAGW	23.085%	
108TP	RES	(1,127,974)	JBG	22,954%	
108TP	RES	289,867	SG	7.906%	
				PERSONAL PROPERTY OF THE PROPE	
111GP	RES	(43,593)	CA	0,000%	
111GP	RES	188,008	CN	6,917%	
111GP	RES	(154,782)	OR	0.000%	
111GP	RES	6,127,801	SO	6.854%	
111GP	RES	(364)	UT	0.000%	-
111GP	RES	(38,827)	WA	100,000%	(38,827)
111GP	RES	(98,696)	WY	0.000%	-
111GP	RES	(30,862)	CAGW	23.085%	
111GP	RES	(42,858)	ID	0.000%	
111GP	RES	(317)	WY	0,000%	
111HP	RES	(137,041)	CAGW	23.085%	
111IP	RES	(148,840)	CAEE	0.000%	
111IP	RES	(1,933,042)	CAGE	0.000%	
111IP	RES	(5,649,846)	CAGW	23.085%	
111IP	RES	(1,327,723)	CN	6.917%	
111II	RES	(10,583)	ID	0.000%	
114IP	RES	(961)	JBG	22.954%	
			OR	0.000%	
111IP	RES	(8,762)		Elizabeth Control of the Control of	
111IP	RES	512,459	SG	7,906%	
111IP	RES	(7,404,352)	SO	6.854%	
111IP	RES	(10,341)	UT	0.000%	
111IP	RES	(80,878)	WY	0.000%	Harriston gas a language
		(174,015,090)			(914,523)

<u>Description of Adjustment:</u>
This adjustment walks the depreciation and amortization reserve from the December 2013 AMA balance to the December 2013 Year-End balance.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement Depreciation Study & Annual Depreciation Adjustment 6.3

Adjustment 6.5		TOTAL	WCA		WASHINGTON
	ACCOUNT TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
				EL-Gallacita Marianianiania	
Adjustment to Expense:					
Depreciation Expense	403SP RES	124,536,092	CAGE	0.000%	-
Depreciation Expense	403SP RES	1,954,091	CAGW	23,085%	451,100
Depreciation Expense	403SP RES	8,809,771	JBG	22,954%	2,022,185
Depreciation Expense	403HP RES	3,959,673	CAGE	0.000%	- 050 010
Depreciation Expense	403HP RES	8,915,870	CAGW	23.085%	2,058,218
Depreciation Expense	403OP RES 403OP RES	(6,090,878) (3,162,044)	CAGE CAGW	0,000% 23,085%	(729,954)
Depreciation Expense Depreciation Expense	403TP RES	(1,592,324)	CAGE	0.000%	(729,934)
Depreciation Expense	403TP RES	(1,852,427)	CAGW	23,085%	(427,631)
Depreciation Expense	403TP RES	(27,271)	JBG	22.954%	(6,260)
Depreciation Expense	403TP RES	(8,864)	SG	7,906%	(701)
Depreciation Expense	403364 RES	270,092	CA	0.000%	-
Depreciation Expense	403364 RES	487,502	ID	0.000%	-
Depreciation Expense	403364 RES	(5,061,890)	OR	0.000%	-
Depreciation Expense	403364 RES	4,429,831	UT	0,000%	-
Depreciation Expense	403364 RES	(1,145,589)	WA	100.000%	(1,145,589)
Depreciation Expense	403364 RES	728,874	WY	0.000%	-
Depreciation Expense	403364 RES	149,310	WY	0.000%	_
Depreciation Expense	403GP RES	16,677	CA	0,000%	-
Depreciation Expense	403GP RES	66,937	CAEE	0.000%	-
Depreciation Expense	403GP RES	154,510	CAGE	0.000%	
Depreciation Expense	403GP RES	122,276	CAGW	23.085%	28,227
Depreciation Expense	403GP RES	(100,487)	CN	6.917%	(6,951)
Depreciation Expense	403GP RES	21,497	ID	0.000%	(6.101)
Depreciation Expense	403GP RES	(26,969)	JBG	22.954%	(6,191)
Depreciation Expense	403GP RES	103,292	OR	0.000%	7
Depreciation Expense Depreciation Expense	403GP RES 403GP RES	88 477,034	SG SO	7,906% 6,854%	32,696
Depreciation Expense	403GP RES 403GP RES	(62,606)	UT	0,000%	32,090
Depreciation Expense	403GP RES	(255,941)	WA	100.000%	(255,941)
Depreciation Expense	403GP RES	(267,490)	WY	0,000%	(233,511)
Depreciation Expense	403GP RES	(88,757)	WY	0.000%	
_ opiocianonpono					
		135,459,879			2,013,216
	:	135,459,879			2,013,216
Adjustment to Reserve:	;	135,459,879			2,013,216
Adjustment to Reserve: Depreciation Reserve	108SP RES	135,459,879	CAGE	0,000%	2,013,216
	108SP RES 108SP RES		CAGE CAGW	0,000% 23.085%	2,013,216
Depreciation Reserve	108SP RES 108SP RES	(124,536,092) (1,954,091) (8,809,771)	CAGW JBG	23.085% 22.954%	
Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673)	CAGW JBG CAGE	23.085% 22.954% 0.000%	(451,100) (2,022,185)
Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870)	CAGW JBG CAGE CAGW	23.085% 22.954% 0.000% 23.085%	(451,100)
Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878	CAGW JBG CAGE CAGW CAGE	23.085% 22.954% 0.000% 23.085% 0.000%	(451,100) (2,022,185) - (2,058,218)
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044	CAGW JBG CAGE CAGW CAGE CAGW	23.085% 22.954% 0,000% 23.085% 0.000% 23.085%	(451,100) (2,022,185)
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES	(124,536,092) (1,954,091) (8,809,71) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324	CAGW JBG CAGE CAGW CAGE CAGW CAGE	23.085% 22.954% 0,000% 23.085% 0.000% 23.085% 0,000%	(451,100) (2,022,185) (2,058,218) 729,954
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085%	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES 108TP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,242 1,852,427 27,271	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW JBG	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954%	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108TP RES 108TP RES 108TP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW SG	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906%	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092)	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW SGG CAGW	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000%	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502)	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW SGG CAGW JBG SG CA ID	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 23.085% 22.954% 7.906% 0.000% 0.000%	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW JBG SG CA ID OR	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000% 0.000%	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES 108364 RES 108364 RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831)	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW GAGW JBG SG CA ID OR UT	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 0.000% 0.000% 0.000% 0.000% 0.000%	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260 701 - -
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW JBG SG CA ID OR	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000% 0.000%	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES 108364 RES 108364 RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874)	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW CAGE CAGW JBG SG CA ID OR UTT WA	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 0.000% 0.000% 0.000% 0.000% 0.000%	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260 701 - -
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES 108364 RES 108364 RES 108364 RES 108364 RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 2.000% 23.085% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000%	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260 701 - -
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES 108364 RES 108364 RES 108364 RES 108364 RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677)	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000%	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260 701 - - - 1,145,589
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES 108364 RES 108364 RES 108364 RES 108364 RES 108364 RES 108364 RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310)	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY CA CAEE CAGE	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 2.000% 23.085% 22.954% 7.906% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000%	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260 701 - - - 1,145,589
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) (6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677) (66,937) (154,510) (122,276)	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY CA CAEE CAGE CAGE CAGE CAGW	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000%	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260 701 - - 1,145,589 - - (28,227)
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677) (66,937) (154,510) (122,276) 100,487	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY CA CAEE CAGE CAGW CN	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000% 0.000%	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260 701 - - 1,145,589
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108364 RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677) (66,937) (154,510) (122,276) 100,487	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY CA CAEE CAGE CAGW ID OR ID	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 7.906% 0.000%	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260 701 - - 1,145,589 - - (28,227) 6,951
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) (6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677) (66,937) (154,510) (122,276) 100,487 (21,497) 26,969	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY CA CAEE CAGE CAGW CN ID JBG	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000% 0.00	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260 701 - - 1,145,589 - - (28,227) 6,951
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES 108GP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) (6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677) (66,937) (154,510) (122,276) 100,487 (21,497) 26,969 (103,292)	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY CA CAEE CAGE CAGE CAGE CAGE CAGE CAGE C	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 0.000% 0.00	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260 701 - - 1,145,589 - - (28,227) 6,951 - 6,191
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108HP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES 108366 RES 10866 RES 10867 RES 10867 RES 10867 RES 10867 RES 10867 RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677) (66,937) (154,510) (122,276) 100,487 (21,497) 26,969 (103,292) (88)	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY CA CAEE CAGE CAGE CAGE CAGE CAGE CAGE C	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 0.000%	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260 701 - - 1,145,589 - - (28,227) 6,951 - (4,191) - (7)
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108364 RES 108366 RES 10866 RES 10867 RES 10867 RES 10867 RES 10867 RES 10867 RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) (6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677) (66,937) (154,510) (122,276) 100,487 (21,497) 26,969 (103,292) (88) (477,034)	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY CA CAEE CAGE CAGW JBG SG CA ID OR UT WA SC CA CAEE CAGE CAGE CAGE CAGE CAGE CAGE	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 0.000% 0.00	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260 701 - - 1,145,589 - - (28,227) 6,951 - 6,191 - (7) (32,696)
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TB RES 108364 RES 108366 RES 10866 RES 10866 RES 10867 RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) (6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) (5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677) (66,937) (154,510) (122,276) 100,487 (21,497) 26,969 (103,292) (88) (477,034) 62,606	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY CA CAEE CAGBE CAGW CN ID JBG OR SG OR UT UT WA WY CA CAEE CAGBC CAGW CN UT UT WA CAEE CAGBC CAGGW CN UT UT CA CAEE CAGGW CN UT CAEE CAGGW CAEE CA	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 22.954% 7.906% 0.000%	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260 701 - - 1,145,589 - - (28,227) 6,951 - (7) (32,696)
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES 108GP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677) (66,937) (154,510) (122,276) 100,487 (21,497) 26,969 (103,292) (88) (477,033) 62,606 255,941	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY CA CAEE CAGE CAGE CAGE CAGE CAGE CAGE C	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 0.000%	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260 701 1,145,589 - (28,227) 6,951 - (7) (32,696) - 255,941
Depreciation Reserve	108SP RES 108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108364 RES 108GP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677) (66,937) (154,510) (122,276) 100,487 (21,497) 26,969 (103,292) (88) (477,034) 62,606 255,941 267,490	CAGW JBG CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY WY CA CAEE CAGE CAGW ID JBG OR UT WA WY WY CA CAEE CAGW CN ID JBG OR UT WA WY WY WY CA CAEE CAGW CN ID JBG OR SG SO UT WA WY	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 0.000%	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260 701 - - 1,145,589 - - (28,227) 6,951 - 6,191 - (32,696) - 255,941
Depreciation Reserve	108SP RES 108SP RES 108HP RES 108HP RES 108OP RES 108OP RES 108TP RES 108TP RES 108TP RES 108TP RES 108364 RES 108GP RES	(124,536,092) (1,954,091) (8,809,771) (3,959,673) (8,915,870) 6,090,878 3,162,044 1,592,324 1,852,427 27,271 8,864 (270,092) (487,502) 5,061,890 (4,429,831) 1,145,589 (728,874) (149,310) (16,677) (66,937) (154,510) (122,276) 100,487 (21,497) 26,969 (103,292) (88) (477,033) 62,606 255,941	CAGW JBG CAGE CAGW CAGE CAGW CAGE CAGW JBG SG CA ID OR UT WA WY CA CAEE CAGE CAGE CAGE CAGE CAGE CAGE C	23.085% 22.954% 0.000% 23.085% 0.000% 23.085% 0.000% 23.085% 0.000%	(451,100) (2,022,185) - (2,058,218) - 729,954 - 427,631 6,260 701 - - 1,145,589 - - (28,227) 6,951 - 6,191 - (32,696) - 255,941

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement Depreciation Study & Annual Depreciation

Adjustment 6.3			TOTAL	WCA		WASHINGTON
	ACCOUNT	TVDE	COMPANY	FACTOR	FACTOR %	ALLOCATED
	ACCOUNT	11111	COMMITTEE	ITIOIOI	1110101074	, mano critical
Tax Adjustment:						
Schedule M Additions	SCHMAT	RES	120,967,073	CAGE	0.000%	-
Schedule M Additions	SCHMAT	RES	5,977,766	CAGW	23.085%	1,379,961
Schedule M Additions	SCHMAT	RES	8,755,530	JBG	22.954%	2,009,735
Schedule M Additions	SCHMAT	RES	(8,776)	SG	7.906%	(694)
Schedule M Additions	SCHMAT	RES	286,769	CA	0.000%	-
Schedule M Additions	SCHMAT	RES	508,998	ID	0.000%	-
Schedule M Additions	SCHMAT	RES	(4,958,598)	OR	0.000%	-
Schedule M Additions	SCHMAT	RES	4,367,225	UT	0.000%	-
Schedule M Additions	SCHMAT	RES	(1,401,530)	WA	100.000%	(1,401,530)
Schedule M Additions	SCHMAT	RES	461,383	WY	0.000%	_
Schedule M Additions	SCHMAT	RES	60,553	WY	0.000%	-
Schedule M Additions	SCHMAT	RES	66,937	CAEE	0.000%	- '
Schedule M Additions	SCHMAT	RES	477,034	SO	6.854%	32,696
Schedule M Additions	SCHMAT	RES	(100,487)	CN	6.917%	(6,951)
			135,459,879		22/10/20/20/20/20/20/20/20/20/20/20/20/20/20	2,013,216
		-				
Deferred Income Tax Expense	41010	RES	(45,908,214)	CAGE	0,000%	-
Deferred Income Tax Expense	41010	RES	(2,268,622)	CAGW	23.085%	(523,709)
Deferred Income Tax Expense	41010	RES	(3,322,811)	JВG	22.954%	(762,714)
Deferred Income Tax Expense	41010	RES	3,331	SG	7.906%	263
Deferred Income Tax Expense	41010	RES	(108,832)	CA	0,000%	-
Deferred Income Tax Expense	41010	RES	(193,170)	ID	0.000%	-
Deferred Income Tax Expense	41010	RES	1,881,837	OR	0.000%	-
Deferred Income Tax Expense	41010	RES	(1,657,406)	UT .	0.000%	_
Deferred Income Tax Expense	41010	RES	531,895	WA	100.000%	531,895
Deferred Income Tax Expense	41010	RES	(175,100)	WY	0.000%	-
Deferred Income Tax Expense	41010	RES	(22,980)	WY	0.000%	-
Deferred Income Tax Expense	41010	RES	(25,403)	CAEE	0.000%	-
Deferred Income Tax Expense	41010	RES	(181,039)	SO	6.854%	(12,408)
Deferred Income Tax Expense	41010	RES	38,136	CN	6.917%	2,638
			(51,408,379)		ET CALIFORNIA CHALLY SHOULD .	(764,036)
		,				
Accumulated Deferred Inc Tax Bal	282	RES	45,908,214	CAGE	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	2,268,622	. CAGW	23.085%	523,709
Accumulated Deferred Inc Tax Bal	282	RES	3,322,811	JBG	22.954%	762,714
Accumulated Deferred Inc Tax Bal	282	RES	(3,331)	SG	7,906%	(263)
Accumulated Deferred Inc Tax Bal	282	RES	108,832	CA	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	193,170	$^{\mathrm{ID}}$	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	(1,881,837)	OR	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	1,657,406	UT	0,000%	-
Accumulated Deferred Inc Tax Bal	282	RES	(531,895)	WA	100.000%	(531,895)
Accumulated Deferred Inc Tax Bal	282	RES	175,100	WY	0,000%	_
Accumulated Deferred Inc Tax Bal	282	RES	22,980	WY	0.000%	-
Accumulated Deferred Inc Tax Bal	282	RES	25,403	CAEE	0.000%	4
Accumulated Deferred Inc Tax Bal	282	RES	181,039	SO	6.854%	1
Accumulated Deferred Inc Tax Bal	282	RES	(38,136)	CN	6.917%	(2,638)
			51,408,379		X	764,036

Description of Adjustment:
This adjustment normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052 and the depreciation expense impact for plant that was walked forward from a December 2013 AMA basis to December 2013 year end basis (see adjustment 8.12).

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Vehicle Depreciation - Depreciation Study
Adjustment 6.4

	ACCOUNT	TYPE	TOTAL COMPANY	WCA <u>FACTOR</u>	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Expense:						
Steam Operations	500	(202,872)	RES	CAGE	0.000%	- (2)
Steam Operations	500	(10)	RES	CAGW	23.085%	(2)
Steam Operations	500	(13,944)	RES	JBG	22.954%	(3,201)
Steam Operations	500	(78)	RES	SG	7.906%	(6)
Fuel Related - Non-NPC	501	(2,951)	RES	CAEE	0.000%	(414)
Fuel Related - Non-NPC	501	(1,831)	RES	JBE	22.612%	(414)
Fuel Related - Non-NPC	501	(834)	RES RES	SE SE	7.570% 7.570%	(63) (9,517)
Fuel Related - Non-NPC	501	(125,723)	RES	CAGE	0.000%	(9,517)
Steam Maintenance	512 512	(83,357) (55,248)	RES	JBG	22.954%	(12,681)
Steam Maintenance Steam Maintenance	512	(33,248)	RES	CAGW	23.085%	120
Steam Maintenance	512	(310,625)		SG	7,906%	(24,557)
Hydro Operations	535	(17,462)		CAGE	0.000%	(,,
Hydro Operations	535	(23,053)		CAGW	23,085%	(5,322)
Hydro Operations	535	(80,225)		SG	7,906%	(6,342)
Hydro Operations	535	(37,644)		SG	7.906%	(2,976)
Hydro Maintenance	545	(9,498)	3	CAGW	23.085%	(2,193)
Hydro Maintenance	545	(3,455)		CAGE	0.000%	-
Other Operations	548	(11,761)	RES	CAGE	0.000%	-
Other Operations	548	(4,397)		CAGW	23.085%	(1,015)
Other Operations	548	(5,434)	RES	SG	7.906%	(430)
Other Operations	549	(10)	RES	OR	0.000%	-
Other Maintenance	553	(3,876)	RES	CAGE	0.000%	-
Other Maintenance	553	(2,250)	RES	CAGW	23.085%	(519)
Other Expenses	557	(75,037)		SG	7.906%	(5,932)
Other Expenses	557	(28,156)		CAGE	0.000%	-
Other Expenses	557	(394)		CAGW	23.085%	(91)
Other Expenses	557	(4,702)		JBG	22.954%	(1,079)
Transmission Operations	560	(11,697)		CAGE	0.000%	- (10.5)
Transmission Operations	560	(2,143)		CAGW	23,085%	(495)
Transmission Operations	560	(43,748)		SG	7.906%	(3,459)
Transmission Operations	560	(88)		JBG	22,954%	(20)
Transmission Maintenance	571	2,434	RES	CAGE	0.000%	(556)
Transmission Maintenance	571	(2,408)		CAGW	23,085%	
Transmission Maintenance	571	(1,243)		SG	7.906%	(98)
Transmission Maintenance	571	(245)		JBG WA	22.954% 100.000%	(56) (5,313)
Distribution Operations	580	(69,415)		SNPD	6,280%	(5,510)
Distribution Operations	580	(87,736)		WA	100.000%	(6,731)
Distribution Maintenance	593 593	(113,836) (17,188)		SNPD	6.280%	(1,079)
Distribution Maintenance	903	(98,173)	4	CN	6,917%	(6,791)
Customer Accounts Customer Accounts	903	(56,709)		WA	100,000%	(3,297)
Customer Accounts	903	(237)	4	CN	6,917%	(16)
Customer Services	908	(7,197)		CN	6,917%	(498)
Customer Services	908	(17,963)		WA	100.000%	
Administrative & General	920	(6,851)		WA	100,000%	(1,632)
Administrative & General	920	(274,692		SO	6.854%	(18,827)
Administrative & General	935	93	RES	WA	100,000%	-
Administrative & General	935	(7,395	RES	SO	6.854%	(507)
		(1,920,743)	<u> </u>			(132,158)
Tax Adjustment:	•		_			_
Schedule M Additions	SCHMAT	(360,201	RES	CAGE	0.000%	
Schedule M Additions	SCHMAT	(43,633	) RES	CAGW	23,085%	
Schedule M Additions	SCHMAT	(74,227	) RES	JBG	22.954%	
Schedule M Additions	SCHMAT	(1,831	) RES	JBE	22.612%	8 '
Schedule M Additions	SCHMAT	(436,165		SG	7,906%	
Schedule M Additions	SCHMAT	(80,225		SG-P	100.000%	
Schedule M Additions	SCHMAT	(37,644		SG-U	100.000%	
Schedule M Additions	SCHMAT	(10		OR	0,000%	
Schedule M Additions	SCHMAT	(264,680	14	WA	100.000%	
Schedule M Additions	SCHMAT	(104,924		SNPD	6.280%	
Schedule M Additions	SCHMAT	(2,951		CAEE	0.000%	3
Schedule M Additions	SCHMAT	(126,558		SE	7.570%	
Schedule M Additions	SCHMAT	(282,086		SO	6.854% 6.917%	
Schedule M Additions	SCHMAT	(105,607	) RES	CN	0.917%	(378,814)
		(1,920,743	<u> </u>			(370,014)

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Vehicle Depreciation - Depreciation Study
Adjustment 6.4

			TOTAL	WCA		WASHINGTON
	ACCOUNT	TYPE	<u>COMPANY</u>	<b>FACTOR</b>	FACTOR %	ALLOCATED
Deferred Income Tax Expense	41010	136,700	RES	CAGE	0.000%	<del>-</del>
Deferred Income Tax Expense	41010	16,559	RES	CAGW	23.085%	3,823
Deferred Income Tax Expense	41010	28,170	RES	JBG	22.954%	6,466
Deferred Income Tax Expense	41010	695	RES	JBE	22.612%	157
Deferred Income Tax Expense	41010	165,529	RES	SG	7.906%	13,086
Deferred Income Tax Expense	41010	30,446	RES	SG-P	100.000%	2,407
Deferred Income Tax Expense	41010	14,286	RES	SG-U	100,000%	1,129
Deferred Income Tax Expense	41010	4	RES	OR	0.000%	-
Deferred Income Tax Expense	41010	100,449	RES	WA	100.000%	100,449
Deferred Income Tax Expense	41010	39,820	RES	SNPD	6.280%	2,501
Deferred Income Tax Expense	41010	1,120	RES	CAEE	0.000%	-
Deferred Income Tax Expense	41010	48,030	RES	SE	7,570%	3,636
Deferred Income Tax Expense	41010	107,055	RES	SO	6.854%	7,337
Deferred Income Tax Expense	41010	40,079	RES	CN	6.917%	2,772
· · · · · · · · · · · · · · · · · · ·	_	728,941				143,764
	_		•			-
Deferred Income Tax Balance	282	(136,700)		CAGE	0,000%	-
Deferred Income Tax Balance	282	(16,559)	RES	CAGW	23,085%	(3,823)
Deferred Income Tax Balance	282	(28,170)	RES	JВG	22.954%	(6,466)
Deferred Income Tax Balance	282	(695)		JBE	22.612%	(157)
Deferred Income Tax Balance	282	(165,529)	RES	SG	7,906%	(13,086)
Deferred Income Tax Balance	282	(30,446)	RES	SG-P	100.000%	(2,407)
Deferred Income Tax Balance	282	(14,286)	RES	SG-U	100,000%	(1,129)
Deferred Income Tax Balance	282	(4)	RES	OR	0.000%	
Deferred Income Tax Balance	282	(100,449)	RES	WA	100.000%	(100,449)
Deferred Income Tax Balance	282	(39,820)	RES	SNPD	6.280%	(2,501)
Deferred Income Tax Balance	282	(1,120)	RES	CAEE	0.000%	-
Deferred Income Tax Balance	282	(48,030)	RES	SE	7.570%	(3,636)
Deferred Income Tax Balance	282	(107,055)	RES	SO	6.854%	(7,337)
Deferred Income Tax Balance	282	(40,079)	RES	CN	6.917%	(2,772)
	_	(728,941)				(143,764)

Description of Adjustment:
This adjustment normalizes the depreciation expense to reflect the impact of the depreciation rates approved by the Commission in Docket No. UE-130052.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Interest True Up
Adjustment 7.1

	ACCOUNT	TYPE	TOTAL <u>COMPANY</u>	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Expense:						
Other Interest Expense - Restating	427	1	(1,166,077)	WA	100,0000%	(1,166,077)
Other Interest Expense - Pro forma	427	3	925,286 (240,791)	WA	100.0000%	925,286 (240,791)
Adjustment Detail:						,
Restating: Jurisdiction Specific Adjusted Rate Base Weighted Cost of Debt: Trued-up Interest Expense						812,604,392 2,62212% 21,307,430
Unadjusted Interest Expense Restating Interest True-up Adjustment						21,485,186 (177,757)
Pro Forma: Jurisdiction Specific Adjusted Rate Base Weighted Cost of Debt: Trued-up Interest Expense						849,625,445 2.622% 22,278,165
Restated Interest Expense Total Pro Forma Interest True-up Adjustment						21,307,430 970,735

## **Description of Company Adjustment:**

This restating and pro forma adjustment details the adjustment to interest expense required to synchronize the test period expense with rate base. This is done by multiplying normalized Washington net rate base by the Company's weighted cost of debt in this case. This adjustment is calculated in two parts. First, the interest expense is calculated for all of the restating adjustments included in this filing. Second, the interest expense is calculated for all of the adjustments within the filing, including those that are proforma in nature.

Exhibit No.\_\_\_(JLB-2) Docket UE-140762, et al. Page 80 of 107

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Property Tax Expense
Adjustment 7.2

TOTAL

WASHINGTON

ACCOUNT TYPE COMPANY FACTOR FACTOR %

ALLOCATED

Adjustment to Expense:

Taxes Other Than Income

408

7,525,571

GPS

6.854%

## **Description of Adjustment:**

Staff contests the predicted increase in the level of property tax expense and therefore removes the adjustment entirely. Staff Witness Mr. Ball discusses this adjustment in his direct testimony.

This adjustment normalizes the difference between actual accrued property tax expense and forecasted property tax expense resulting from estimated capital additions.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Renewable Energy Tax Credit
Adjustment 7.3

	ACCOUNT	TYPE	TOTAL <u>COMPANY</u>	FACTOR	R FACTOR %	WASHINGTON ALLOCATED
Adjustment to Expense: FED Renewable Energy Tax Credit	40910	3	(26,677,936)	CAGW	23.085%	(6,158,571)
Remove from Base Period: FED Renewable Energy Tax Credit	40910	3	69,527,495	SG	7.906%	5,496,654

## Description of Adjustment

The Company is entitled to recognize a federal income tax credit as a result of placing renewable generating plants in service. The tax credit is based on the kilowatt-hours generated by a qualified facility during the facility's first ten years of service. This pro forma adjustment reflects this credit based on the qualifying production as modeled in GRID for the pro forma net power cost study. These credits have been adjusted back to the Test Period using the production factor as outlined on adjustment page 9.1.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
ADIT Balance Adjustment
Adjustment 7.4

			TOTAL			WASHINGTON
	ACCOUNT	<u>TYPE</u>	<b>COMPANY</b>	<b>FACTOR</b>	FACTOR %	<u>ALLOCATED</u>
Adjustment to Tax:						
ADIT Balance - AMA	282	1	3,576,942,530	DITBAL	6.053%	216,529,781
Cholla SHL - AMA	190	1	(38,122,398)	CAGE	0.000%	-
Accel Amort of Pollution Cntrl Facilities - AMA	281	1	216,305,188	SG	7.906%	17,100,498
California - YE	282	1	(85,738,973)	CA	0.000%	. =
Idaho - YE	282	1	(219,454,595)	ID	0.000%	
Other - YE	282	1	(60,335,534)	OTHER	0.000%	-
Oregon - YE	282	1	(1,051,950,277)	OR	0.000%	-
Utah - YE	282	1	(1,701,422,089)	UT	0.000%	
Washington - YE	282	1	(236,299,981)	WA	100.000%	(236,299,981)
Wyoming - YE	282	1	(548,332,958)	WY	0.000%	-
Repair Deduction - YE	282	1	10,812,249	SG	7.906%	854,787
PP&E Adjustment - YE - SNP	282	1	51,689	SNP	6.221%	3,215
PP&E Adjustment - YE - CIAC	282	1	78,518	CIAC	6.280%	4,931
PP&E Adjustment - YE - JBG	282	1	6,078	JBG	22.954%	1,395
PP&E Adjustment - YE - SNPD	282	1	323,229	SNPD	6,280%	20,300
PP&E Adjustment - YE - SO	282	1	(141,882)	SO	6.854%	(9,725)
Accum Def Inc Tax Balance - Klamath - AMA	282	1	683,450	CAGW	23.085%	157,774
· .		_	(136,595,756)	•		(1,637,024)

## Description of Adjustment:

This adjustment reflects the accumulated deferred income tax balances for property on a jurisdictional basis as maintained in the PowerTax System.

Exhibit No.\_\_\_(JLB-2) Docket UE-140762, et al. Page 83 of 107

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement WA Low Income Tax Credit Adjustment 7.5

WASHINGTON TOTAL ACCOUNT TYPE COMPANY FACTOR FACTOR % **ALLOCATED** Adjustment to Expense: 408 39,804 WA 100%

## **Description of Adjustment:**

Taxes - Other

Staff contests the predicted decrease in the level of the Low Income Tax Credit and therefore removes the adjustment entirely. Staff Witness Ms. Erdahl discusses this adjustment in her direct testimony.

This pro forma adjustment reflects the known and measurable change to the Public Utility Tax Credit for Low Income Home Energy Assistance Program (LIHEAP) for the 2014 authorized credit amount, per a July 26, 2013 letter from the Washington Department of Revenue.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Washington Flow-Through Adjustment
Adjustment 7.6

•						
			TOTAL			WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR	FACTOR %	ALLOCATED
Adjustment toTax:						
Accum Def Inc Tax Balance	190	1	(4,237,590)	BADDEBT	11.936%	(505,791)
Accum Def Inc Tax Balance	190	1	(719,571)	CAEE	0.000%	0
Accum Def Inc Tax Balance	190	1	-	CAEW	22,741%	0
Accum Def Inc Tax Balance	190	1	(88,108)	CAGE	0.000%	0
Accum Def Inc Tax Balance	190	1	(534,906)	CAGW	23,085%	(123,482)
Accum Def Inc Tax Balance	190	1		CN	6.917%	0
Accum Def Inc Tax Balance	190	1	(20,353,137)	JBE	22.612%	(4,602,317)
Accum Def Inc Tax Balance	190	1	(1,045,217)	SE	7.570%	(79,121)
Accum Def Inc Tax Balance	190	1	(5,808,656)	SG	7.906%	(459,217)
Accum Def Inc Tax Balance	190	1	•	SNPD	6,280%	0
Accum Def Inc Tax Balance	190	1	(45,140,552)	SO	6.854%	(3,093,904)
Accum Def Inc Tax Balance	190	1	(1,925,357)	TROJD	23.023%	(443,284)
Accum Def Inc Tax Balance	190	1	(9,109)	CA	0.000%	0
Accum Def Inc Tax Balance	190	1	(2,868,925)	OR	0.000%	. 0
Accum Def Inc Tax Balance	190	1	(186,421)	, ID	0.000%	0
Accum Def Inc Tax Balance	190	1	(30,275,486)	OTHER	0,000%	0
Accum Def Inc Tax Balance	190	1	(585,625)	UT	0.000%	0
Accum Def Inc Tax Balance	190	1	(196,083)	WY	0.000%	0
Accum Def Inc Tax Balance	190	1	(1,437,017)	WA	100.000%	(1,437,017)
	:		(115,411,760)			(10,744,134)
Accum Def Inc Tax Balance	282	1	5,590,202	CAEE	0.000%	0
Accum Def Inc Tax Balance	282	1	(13,399,273)		0.000%	0
Accum Def Inc Tax Balance	282	1	(14,384,740)		6,854%	(985,921)
Accum Del ine Tax Balance	202	•	(22,193,811)		0.03 (70)	(985,921)
			(22,195,011)			(303,321)
Accum Def Inc Tax Balance	283	1	1,495,653	CAEE	0.000%	0
Accum Def Inc Tax Balance	283	1	2,560,977	CAGE	0.000%	0
Accum Def Inc Tax Balance	283	1	1,750,389	CAGW	23.085%	404,075
Accum Def Inc Tax Balance	283	1	7,701,812	GPS	6.854%	527,877
Accum Def Inc Tax Balance	283	1	3,344,054	SNP	6.221%	208,024
Accum Def Inc Tax Balance	283	1	11,317,077	SO	6.854%	775,665
Accum Def Inc Tax Balance	283	1	377,411	. CA	0.000%	0
Accum Def Inc Tax Balance	283	1	183,969	ID	0.000%	0
Accum Def Inc Tax Balance	283	1	(1,136,309)	OR	0.000%	. 0
Accum Def Inc Tax Balance	283	1	91,186,468	OTHER	0.000%	0
Accum Def Inc Tax Balance	283	1	3,003,780	UT	0.000%	0
Accum Def Inc Tax Balance	283	1	151,444	WA	100,000%	151,444
Accum Def Inc Tax Balance	283	1	1,089,877	WY	0.000%	0_
			123,026,602			2,067,086
Net Change to Rate base Tax Accounts			(14,578,969)			(9,662,969)
Net Change to Rate base Tax Accounts			(14,570,505)			(5,002,505)
Adjustment to Expense:					YOURS MINISTERNANT COURSE	
Deferred Income Tax Expense	41010		292,874		0.000%	0
Deferred Income Tax Expense	41010		(89,180)		0,000%	0
Deferred Income Tax Expense	41010		(208,729)	CAGW	23.085%	(48,185)
Deferred Income Tax Expense	41010		(510,383)	JBE	22.612%	(115,409)
Deferred Income Tax Expense	41010		(1,726)		22,741%	(393)
Deferred Income Tax Expense	41010		6,398,941	SO	6.854%	438,579
Deferred Income Tax Expense	41010		33,043	CA	0.000%	0
Deferred Income Tax Expense	41010	_	(16,670)		0,000%	0
Deferred Income Tax Expense	41010		49,700	OR	0.000%	0
Deferred Income Tax Expense	41010		(20,041,134)		0.000%	0
Deferred Income Tax Expense	41010		(265,737)	SG	7.906%	(21,008)
Deferred Income Tax Expense	41010		218,965	SNPD	6,280%	13,752
Deferred Income Tax Expense	41010		628,064	UT	0.000%	. 0
Deferred Income Tax Expense	41010		(108,173)	t .	100,000%	(108,173)
Deferred Income Tax Expense	41010	1	(43,322)		0,000%	0
			(13,663,467)	•		159,163

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Washington Flow-Through Adjustment

			TOTAL			WASHINGTON
	ACCOUNT	<u>TYPE</u>	COMPANY	FACTOR	FACTOR %	ALLOCATED
Deferred Income Tax Expense	41110	1	(708,014)	BADDEBT	11,936%	(84,507)
Deferred Income Tax Expense	41110	1	2,452,246	CAEE	0.000%	0
Deferred Income Tax Expense	41110	1	431,845	CAGE	0.000%	0
Deferred Income Tax Expense	41110	1	117,296	CAGW	23.085%	27,078
Deferred Income Tax Expense	41110	1	(642,537)	GPS	6.854%	(44,039)
Deferred Income Tax Expense	41110	1	(253,043)	JBE	22,612%	(57,219)
Deferred Income Tax Expense	41110	1	(123)	SG	7.906%	(10)
Deferred Income Tax Expense	41110	11	536,191	SNP	6.221%	33,355
Deferred Income Tax Expense	41110	1	(147,790)	SNPĐ	6,280%	(9,282)
Deferred Income Tax Expense	41110	1	(47,848)	so	6,854%	(3,279)
Deferred Income Tax Expense	41110	1	(236,048)	CA	0,000%	0
Deferred Income Tax Expense	41110	1	47,286	ID	0,000%	. 0
Deferred Income Tax Expense	41110	1	1,158,798	OR	0,000%	0
Deferred Income Tax Expense	41110	1	(3,739,919)	OTHER	0.000%	0
Deferred Income Tax Expense	41110	1	807,588	UT	0.000%	0
Deferred Income Tax Expense	41110	1	(428,908)	WA	100,000%	(428,908)
Deferred Income Tax Expense	41110	1	(270,651)	WY	0,000%	0
			(923,631)	•		(566,812)
Net Deferred Tax Expense Change			(14,587,098)			(407,649)

Description of Adjustment
This restating adjustment reflects the removal of the December 2013 balances for all non-property-related deferred taxes. The associated deferred tax expenses are removed as well. This in effect flows through to income the current tax impacts on these items.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Remove Deferred State Tax Expense and Balance
Adjustment 7.7

-		WASHINGTON				
	ACCOUNT	<b>TYPE</b>	<b>COMPANY</b>	<b>FACTOR</b>	FACTOR %	<u>ALLOCATED</u>
Adjustment to Tax:					9	
Def Inc Tax Expense	41110	1	(493,727)	WA	100.0000%	(493,727)
ADIT Balance	283	1	246,864	WA	100.0000%	246,864

Description of Adjustment

This adjustment removes the deferred state income tax expense and associated balances from results since state income tax expense is excluded under the WCA allocation methodology.

Exhibit No. (JLB-2) Docket UE-140762, et al. Page 87 of 107

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Washington Public Utility Tax Adjustmenet
Adjustment 7.8

	ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	R FACTOR %	WASHINGTON ALLOCATED		
Adjustment to Expense								
Taxes - Other	408	3	(807,244)	WA	100.0000%	(807,244)		
			•					
Calculation:								
Base Period WA Public Utility				ā		13,264,318		
Normalized Revenues from page WA Public Utility Tax Rate	e 3.1.1		\$321,605,658 3.87340%					
Normalized WA Public Utility	Гах		12,457,074	4		12,457,074		
Normalized Adjustment to bring	(807,244)							

# Description of Adjustment

This adjustment steps forward the base period expense into the proforma period for the WA Public Utility Tax based on the normalized revenues included in the proforma period.

PacifiCorp General Rate Case UE-140617

For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Jim Bridger Mine Adjustment
Adjustment 8.1

•			TOTAL			WASHINGTON
	ACCOUNT	<u>TYPE</u>	<u>COMPANY</u>	FACTOR	R FACTOR %	<u>ALLOCATED</u>
Adjustment to Rate Base:						
Coal Mine	399	RES	305,716,950	JBE	22.612%	69,129,708
Misc. Deferred Debits	186M	RES	654,382	JBE	22.612%	147,971
Mining Plant Accumulated Depr.	108MP	RES	(170,046,514)	JBE	22.612%	(38,451,469)
			136,324,818			30,826,210
_						
Adjustment to June 2012 YE Rate Base:				TDT	20 (100)	250 845
Coal Mine	399	RES	1,640,011	JBE	22.612%	370,845
Misc. Deferred Debits	186M	RES	(216,672)		22.612%	(48,995)
Mining Plant Accumulated Depr.	108MP	RES	(3,556,156)	JBE	22,612%	(804,130)
			(2,132,816)			(482,279)
June 2012 YE Balance						
Coal Mine			307,356,962			
Misc. Deferred Debits			437,710			
Mining Plant Accumulated Depr.			(173,602,670)			
			134,192,001	•		
Adjustment to Tax:					to recover the criminal stabilities the	
Add Back YE ADIT Balance to December 20	190	RES	(15,960,580)	JBE	22.612%	(3,609,058)
Schedule M Adjustment	SCHMAT	RES	(123,982)	JBE	22.612%	(28,035)
Schedule M Adjustment	SCHMDT	RES	(1,904,930)	JBE	22.612%	(430,749)
Schedule M Adjustment	SCHMDT	RES	97,347	so	6.854%	6,672

#### Description of Adjustment:

PacifiCorp owns a two-thirds interest in the Bridger Coal Company (BCC), which supplies coal to the Jim Bridger generating plant. The Company's investment in BCC is recorded on the books of Pacific Minerals, INC (PMI), a wholly-owned subsidiary. Because of this ownership arrangement, the coal mine investment is not included in Account 101 - Electric Plant in Service. The normalized costs for BCC provide no return on investment. The return on investment for BCC is removed in the fuels credit which the Company has included as an offset to fuel prices leaving no return in results. This adjustment is necessary to properly reflect the BCC plant investment in the 12-month period. The Bridger Mine adjustment was stipulated to and approved in Washington UE-032065, and has been included in all GRC filings since.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Environmental Settlement
Adjustment 8.2

			TOTAL			WASHINGTON
	<b>ACCOUNT</b>	<b>TYPE</b>	<b>COMPANY</b>	<b>FACTOR</b>	FACTOR %	<u>ALLOCATED</u>
Adjustment to Expense:						
Remove Environmental Cost Amortization as Booked	925	RES	(2,474,315)	SO	6.854%	(169,588)
Add back Third West Amortization	925	RES	343,657	SO	6.854%	23,554
Add back Minor Remediation Projects Cost	925	RES	4,592,979	SO	6.854%	314,800
Total Adjustment to Expense			2,462,321			168,766
		-		i	•	,
Adjustment to Rate Base:						
Remove Environmental Regulatory Asset as Booked	182M	RES	(12,931,800)	SO	6.854%	(886,337)
Remove Environmental Regulatory Asset as Booked	182M	RES	996,885	WA	100.000%	996,885
Add back Third West Regulatory Asset	182M	RES	293,102	SO	6.854%	20,089
			(11,641,812)	•		130,637
Adjustment to Tax:		•		•	•	
Schedule M Adjustment	SCHMDT	RES	(4,688,608)	SO	6.854%	(321,354)
Schedule M Adjustment	SCHMAT	RES	(2,281,625)	SO	6.854%	(156,381)
Schedule M Adjustment	SCHMAT	RES	(161,748)	WA	100.000%	(161,748)
Def Inc Tax Expense	41110	RES	61,385	WA .	100.000%	61,385
ADIT Balance	283	RES	(373,047)	WA	100.000%	(373,047)
Schedule M Adjustment - Third West	SCHMAT	RES	343,657	SO	6.854%	23,554
Def Inc Tax Expense - Third West	41110	RES	(130,421)	SO	6.854%	(8,939)
ADIT Balance - Third West	283	RES	(111,235)	SO	6.854%	(7,624)

#### **Description of Adjustment**

On April 27, 2005, the Commission granted a request by the Company for an accounting order relating to the Company's treatment of environmental remediation costs in Docket UE-031658. The Commission authorized the company to record and defer costs prudently incurred in connection with its environmental remediation program. Additional costs of existing projects expected to exceed \$3 million system-wide and incurred from October 13, 2003, the date the petition was submitted, through fiscal year 2005 are to be deferred and amortized over a 10-year period. These costs, subject to deferral, will only include those amounts paid to outside vendors or contractors and will not include internal employee or legal costs. Currently, only one project, the Third West Substation Cleanup, can be deferred. This restating adjustment removes the balance and amortization from FERC accounts 182.391 and 925, except for the Third West Substation Cleanup, and then adds back the cost for small remediation projects that cannot be deferred, per the Commission's 2005 order.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Customer Advances for Construction Adjustment 8.3

	ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Rate Base:						
Customer Advances	252	RES	(45,322)	CA	0.000%	=
Customer Advances	252	RES	3,717,193	OR	0.000%	-
Customer Advances	252	RES	(151,254)	WA	100.000%	(151,254)
Customer Advances	252	RES	(123,469)	ID	0.000%	-
Customer Advances	252	RES	(3,150,001)	UT	0.000%	<b>-</b> .
Customer Advances	252	RES	(875,588)	WY	0,000%	-
Customer Advances	252	RES	0	CN	6.917%	0
Customer Advances	252	RES	(4,176,221)	SG	7.906%	(330,161)
Customer Advances	252	RES	4,804,663	CAGE	0.000%	-
Customer Advances	252	RES	2 (1)	CAGW	23,085%	
			0			(481,414)

## Description of Adjustment:

Customer advances for construction are booked into FERC account 252. When they are booked, the entries do not reflect the proper allocation. This adjustment corrects the allocation of customer advances for construction in the account.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Major Plant Additions Adjustment 8.4

	. ccorn.m	mx mx	TOTAL	TA OTTOR	ELGTOD W	WASHINGTON
	ACCOUNT	TYPE	<u>COMPANY</u>	FACTOR	FACTOR %	ALLOCATED
Adjustment to Rate Base:						
Steam Production	312	PRO	11,092,551	JBG	22,954%	2,546,172
Steam Production	312	PRO	250,000	CAGW	23,085%	57,712
Hydro Production	332	PRO	74,403,588	CAGW	23,085%	17,175,983
Transmission	355	PRO	3,359,989	JBG	22.954%	771,248
Transmission	355	PRO	19,538,850	CAGW	23.085%	4,510,521
General	397	PRO	4,414,551	SO	6.854%	302,570
General	397	PRO	1,418,281	CAGW	23.085%	327,409
Contra	360	PRO	14,732,967		100.000%	14,732,967
Total Rate Base			129,210,776		Est constitution operate Microscopic and Landson on the	40,424,582
Accumulated Reserve	108SP	PRO	(269,127)	JВG	22.954%	(61,775)
Accumulated Reserve	108HP	PRO	(7,748)		23.085%	(1,789)
Accumulated Reserve	108HP	PRO	(1,757,654)		23.085%	(405,753)
Accumulated Reserve	108TP	PRO	(35,463)		22.954%	(8,140)
Accumulated Reserve	108TP	PRO	(197,467)		23,085%	(45,585)
Accumulated Reserve	108GP	PRO	(276,552)	4	6.854%	(18,955)
Accumulated Reserve	108GP	PRO	(16,327)		23,085%	(3,769)
Accumulated Reserve	108360	PRO	(219,676)		100.000%	(219,676)
Total Accumulated Reserve	100000		(2,780,015)		erations make to the toru	(765,441)
Adjustment to Expense:						
Depreciation Expense	403SP	PRO	269,127	JBG	22.954%	61,775
Depreciation Expense	403SP	PRO	6,887	CAGW	23.085%	1,590
Depreciation Expense	403HP	PRO	1,683,568	CAGW	23.085%	388,650
Depreciation Expense	403TP	PRO	35,463	JBG	22.954%	8,140
Depreciation Expense	403TP	PRO	186,481	CAGW	23.085%	43,049
Depreciation Expense	403GP	PRO	265,490	so	6.854%	18,197
Depreciation Expense	403GP	PRO	16,327	CAGW	23.085%	3,769
Depreciation Expense	403360	PRO	219,676	WA	100,000%	219,676
Total Depreciation Expense	•		2,683,020		SQLECTOCHER RECOVERS AND ADDRESS AND ADDRE	744,845
Adjustment to Tax:						
Schedule M Adjust	SCHMAT	PRO	304,591	JBG	22.954%	69,915
Schedule M Adjust	SCHMDT	PRO	717,971	JBG	22,954%	164,802
Def Inc Tax Expense	41010	PRO	156,882	JBG	22.954%	36,011
YE ADIT	282	PRO	(212,284)	JBG	22.954%	(48,727)
Schedule M Adjust	SCHMAT	PRO	1,893,264	CAGW	23.085%	437,058
Schedule M Adjust	SCHMDT	PRO	21,266,885	CAGW	23.085%	4,909,436
Def Inc Tax Expense	41010	PRO	7,352,488	CAGW	23,085%	1,697,313
YE ADIT	282	PRO	(9,823,226)	CAGW	23,085%	(2,267,680)
Schedule M Adjust	SCHMAT	PRO	219,676	WA	100.000%	219,676
Schedule M Adjust	SCHMDT	PRO	680,260	WA	100,000%	680,260
Def Inc Tax Expense	41010	PRO	174,796	`WA	100.000%	174,796
YE ADIT	282	PRO	(227,222)	) WA	100.000%	(227,222)
Schedule M Adjust	SCHMAT	PRO	265,490	so	6,854%	18,197
Schedule M Adjust	SCHMDT	PRO	743,411	SO	6.854%	50,953
Def Inc Tax Expense	41010	PRO	181,376	SO	6.854%	12,431
YE ADIT	282	PRO	(237,026)	SO	6.854%	(16,246)

#### Description of Adjustment:

This adjustment places into rate base west side plant additions greater than \$250 thousand on a Washington-allocated basis from January 2014 to March 2015 on a year-end rate base balance. This adjustment also incorporates the associated depreciation expense and accumulated reserve impacts. Note that the pro forma adjustment for the Merwin Fish Collector reflects investment placed in service after December 31, 2013. On a system basis, approximately \$9.0 million in investment for Merwin was placed in service in December 2013, and is reflected in unadjusted results. As such, the total investment in Merwin reflected in this case is \$58.4 million on a total company basis.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Miscellaneous Rate Base
Adjustment 8.5

Adjustment 8.5			TOTAL			WASHINGTON
	ACCOUNT	TYPE	COMPANY	FACTOR		ALLOCATED
A. P. A. W. A. A. D. A. D. D.	ACCOUNT	TILE	COMITAIN	INCION	1710101C70	, made of a game
Adjustment to Rate Base:	•					
Current Assets:	OWC143	RES	(42,209,225)	so	6.854%	(2,892,993)
Other A/R	OWC143	RES	6,628,149	so	6,854%	454,289
Accounts Payable	OWC232	RES	2,354,376	CAEE	0,000%	-
Accounts Payable	OWC232	RES	77,171	CAGE	0.000%	_
Accounts Payable	OWC232	RES	53,033	OR	0.000%	_
Accounts Payable	OWC2523	RES	5,847,337	CAEE	0.000%	
Other Msc. Df. Crd.	OWC2333	RES	6,288,130	CAEE	0.000%	_
Asset Retir. Oblig.	OWC254105	RES	993,714	CAEE	0.000%	_
ARO Reg Liability			19,803		0.000%	_
ARO Reg Liability	OWC254105	RES	(19,947,512)		0.00078	(2,438,704)
		-	(19,947,312)		•	(2,130,701)
·						
Materials and Supplies:	1.51	DEC	(235,090,252)	CARE	0,000%	0
Fuel Stock and Materials & Supplies	151	RES	(2,167,697)		22,741%	(492,964)
Fuel Stock and Materials & Supplies	151	RES RES			22.612%	
Fuel Stock and Materials & Supplies	151		(28,396,835)	SE	7.570%	
Fuel Stock and Materials & Supplies	151	RES		SE	1,51076	(6,914,149)
			(265,654,785)	-		(0,914,149)
		770	(100 0 (1 100)	CACE	0,000%	0
Fuel Stock and Materials & Supplies	154	RES	(102,361,109)			
Fuel Stock and Materials & Supplies	154	RES	(9,814,233)			
Fuel Stock and Materials & Supplies	154	RES	(1,272,890)			
Fuel Stock and Materials & Supplies	154	RES	(6,011,962)		22.954%	
Fuel Stock and Materials & Supplies	154	RES	(29,052,284)		0.000%	0
Fuel Stock and Materials & Supplies	154	RES	(38,369,072)		0,000%	
Fuel Stock and Materials & Supplies	154	RES	(6,570,976)		23,085%	
Fuel Stock and Materials & Supplies	154	RES	(1,384,856)		0.000%	
Fuel Stock and Materials & Supplies	154	RES	(4,070,974)		100,000%	
Fuel Stock and Materials & Supplies	154	RES	(4,986,587)		0,000%	
Fuel Stock and Materials & Supplies	154	RES	1,954,894	SNPD	6.280%	
Fuel Stock and Materials & Supplies	154	RES	(94,252)		6,854%	4
Fuel Stock and Materials & Supplies	154	RES	(7,109,974)		0.000%	
Fuel Stock and Materials & Supplies	154	RES	(953,022)		7.906%	
			(210,097,297)	<u>.</u>		(6,926,885)
Prepayments:					process and control of the same same	
Prepaid Insurance	165	RES	(5,286,999)		6.854%	i ' '
Prepaid Taxes	165	RES	(4,565,170)		6.854%	
Prepaid Taxes	165	RES	(305,496)	SO	6.854%	(20,938)
Prepayments - Other	165	RES	(10,216,116)	SO	6.854%	
Prepayments - Other	165	RES	(1,711,837	SG	7,906%	(135,333)
Prepayments - Other	165	RES	(138,088	GPS	6,854%	(9,464)
Prepayments - Other	165	RES	(2,749,236		0.000%	-
Prepayments - Other	165	RES	(214,356		0.000%	-
Prepayments - Other	165	RES	(1,759,158		0,000%	-
Prepayments - Other	165	RES	(127,145		0.000%	-
Prepayments - Other	165	RES	(451,530	56	0.000%	-
Prepayments - Other	165	RES	(3,448,227	5.3	0.000%	-
	165	RES	(4,055	5.5	22.741%	
Prepayments - Other	165	RES	(871,363		23.085%	
Prepayments - Other	103	TUL	(31,848,776	_	grace garde cudates remains	(1,743,279)
			(31,0-10,770	_		7-3-1-1-7
Mr						
Miscellaneous Deferred Debits:	186M	RES	(17,229,599	) SG	7,906%	(1,362,125)
Miscellaneous Deferred Debits		RES	(146,720		6,854%	
Miscellaneous Deferred Debits	186M	RES	(15,144,522	<b>7</b> -3	0.000%	
Miscellaneous Deferred Debits	186M	RES			\$1750 KG 1050 KETT TERRETORY	
Miscellaneous Deferred Debits	186M		(15,261,705	50		
Miscellaneous Deferred Debits	186M	RES	(23,095,834		[ 0.0007	(4,895,328)
•			(70,878,380	7.		(7,073,320)

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Miscellaneous Rate Base
Adjustment 8.5

Adjustment 8.5			TOTAL			WASHINGTON
	ACCOUNT	TYPE		FACTOR	FACTOR %	ALLOCATED
Miscellaneous Rate Base:						
Miscellaneous Rate Base	182M	RES	lane value :	CA	0.000%	-
Miscellaneous Rate Base	182M	RES		WA	100.000%	-
Miscellaneous Rate Base	182M	RES	10,608,209	CAEE	0.000%	-
Miscellaneous Rate Base	182M	RES	(4,583,236)	CAGE	0.000%	-
Miscellaneous Rate Base	182M	RES	83,320	ID	0.000%	-
Miscellaneous Rate Base	182M	RES	219,737	OR	0.000%	-
Miscellaneous Rate Base	182M	RES	(10,608,209)	SE	7,570%	(803,019)
Miscellaneous Rate Base	182M	RES	(2,194,327)	UT	0.000%	-
Miscellaneous Rate Base	182M	RES	(2,655,794)	WY	0.000%	-
Miscellaneous Rate Base	182M	RES	(53,082)	WY	0.000%	-
Miscellaneous Rate Base	182W	RES	(2,442,147)	ID	0,000%	-
Miscellaneous Rate Base	182W	RES		UT	0.000%	-
Miscellaneous Rate Base	182W	RES	(62,252)	WYP	0,000%	-
Miscellaneous Rate Base	182W	RES		WYU	100,000%	-
			(11,687,781)	•		(803,019)
Provo Working Capital	25318	RES	273,000	CAGE	0.000%	-

Description of Adjustment
This restating adjustment removes cash, prepayments, and other miscellaneous rate base balances from results for the 12 months ended December 2013.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Powerdale Hydro Removal
Adjustment 8.6

			TOTAL			WASHINGTON
	<b>ACCOUNT</b>	<b>TYPE</b>	<b>COMPANY</b>	<b>FACTOR</b>	FACTOR %	<u>ALLOCATED</u>
Decommissioning Reg Asset:						
Decomm Reg Asset Amortization	407	PRO	356,778	CAGW	23.085%	82,362
Powerdale Decomm Reg Asset	182M	PRO	44,597	CAGW	23.085%	10,295
Regulatory Offset	182M	PRO		CAGW	23.085%	-
Remove Booked Regulatory Asset	182M	PRO	(212,947)	WA	100.000%	(212,947)
Schedule M Deduction	SCHMAT	PRO	356,778	CAGW	23.085%	82,362
Deferred Inc Tax Expense	41110	PRO	(135,401)	CAGW	23,085%	(31,257)
Accum Def Inc Tax Balance	283	PRO	(16,925)	CAGW	23,085%	(3,907)
					***************************************	
Schedule M - Unrecovered Plant	SCHMDT	PRO	(164,704)	CAGW	23.085%	(38,022)
Deferred Inc Tax Expense	41010	PRO	(62,507)	CAGW	23.085%	(14,430)
AMA Accum Def Inc Tax Balance	283	PRO	938,753	CAGW	23.085%	216,710
Schedule M - Decommissioning	SCHMAT	PRO	(283,929)	WA	100.000%	(283,929)
Deferred Inc Tax Expense	41110	PRO	107,754	WA	100.000%	107,754
AMA Accum Def Inc Tax Balance	283	PRO	87,549	WA	100.000%	87,549

# **Description of Adjustment**

As authorized in 2007 in Docket UE-070624, the unrecovered plant balance associated with the Powerdale hydro plant was transferred to a regulatory asset and amortized over three years. The Powerdale unrecovered plant regulatory asset was fully amortized in December 2010. The Company began amortizing the decommissioning regulatory asset in April 2011 as authorized in Docket Nos. UE-100749 and UE-111190. This adjustment removes the December 2013 operating expense and asset balance associated with the decommissioning of Powerdale and imputes the 12 Months ended December 2014 amortization expense and asset balances.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Removal of Colstrip Unit 4 AFUDC
Adjustment 8.7

	ACCOUNT	<u>TYPE</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
Adjustment to Expense: Depreciation	403GP	RES	(17,991)	WA	100.000%	(17,991)
Adjustment to Tax: Schedule M Adjustment	SCHMDT	RES	17,991	WA	100.000%	17,991
Adjustment to Rate Base: Remove Unamortized YE Balance	312	RES	(360,049)	WA	100.000%	(360,049)

## **Description of Adjustment**

This restating adjustment removes AFUDC from electric plant in service for the period that Colstrip construction work in progress (CWIP) was allowed in rate base. This treatment was authorized in Cause U-81-17 and has been included in all the Company's rate case filings since its inception in July 1984.

Exhibit No.\_\_\_(JLB-2) Docket UE-140762, et al. Page 96 of 107

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Trojan Removal Adjustment
Adjustment 8.8

	ACCOUNT	TOTAL TYPE COMPANY I	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Rate Base: ARO/Reg Liab Diff - Trojan - WA Portion Total Adjustment to Rate Base	254105	RES (83,643) (83,643)	WA	100.000%	(83,643) (83,643)
Adjustment to Tax: Schedule M Adjustment	SCHMDT	RES (285,034)	WA	100.000%	(285,034)

Description of Adjustment

This adjustment removes the Trojan ARO balance and tax impacts from results as ordered by the Commission in the Third Supplemental Order, Docket No. UE-991832.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Customer Service Deposits
Adjustment 8.9

	ACCOUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Expense WA Customer Service Deposit Interest	4311	RES	4,169	WA	100.000%	4,169
Adjustment to Rate Base WA Customer Service Deposits	235	RES	(3,361,134)	WA	100.000%	(3,361,134)

**Description of Adjustment** 

This adjustment includes customer service deposits as a reduction to rate base. It also reflects the interest paid on the customer service deposits. This adjustment was accepted by the Washington Commission in its final order in Docket No. UE-061546 and has been included in all subsequent filings.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Reg Asset Amortization Adjustment
Adjustment 8.10

•	ACCOUNT	<u>TYPE</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON <u>ALLOCATED</u>
Adjustment to Expense:					1	
Add Back: Base Period Amort Expense	456	RES	(3,000,000)	WA	100.000%	(3,000,000)
Add: Colstrip Deferral	457	PRO	(1,879,965)	WA	Situs	(1,879,965)
Add: Depreciation Deferral	458	PRO	836,250	WA	Situs	836,250
Add: Hydro Deferral	459	PRO		WA	Situs	
Add: Merwin Deferral	460	PRO	(486,471)	WA	Situs	(486,471)
						(1,530,186)

## **Description of Adjustment**

Staff includes in this adjustments the amortization of each deferral consolidated into this filing: Colstrip (UE-131384), Depreciation (UE-132350), Hydro Generation (UE-140094), and the Merwin Fish Collector Project (140617). For more information about the Colstrip Deferral and the Hydro Deferral, see Ms. Erdahl's direct testimony. For information about the Hydro Generation deferral, refer to Mr. Gomez's direct testimony. Finally, for information about the Merwin Deferral refer to Mr. Ball's direct testimony.

The Chehalis Regulatory Asset - WA was set up in December 2009 in accordance with UE-090205. The general business revenues charged when the regulatory asset was amortized were removed from unadjusted results in revenue adjustment 3.2. This adjustment recognizes the amortization of the regulatory asset for the 12 months ended December 2013.

# PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement Misc. Asset Sales and Removals Adjustment 8.11

Adjustment to Rate Base:	ACCOUNT TY	TOTAL  (PE COMPANY	FACTOR FACTOR	WASHINGTON <u>ALLOCATED</u>
Remove St. Anthony EPIS - Hydro Remove St. Anthony EPIS - Trans Remove St. Anthony EPIS - Dist	353	1 (2,098) 1 - 1 (2,098)	CAGE 0.000% ID 0.000%	-
Adjustment to Depreciation Reserve: Remove St. Anthony Dep. Res Hydro Remove St. Anthony Dep. Res Trans Remove St. Anthony Dep. Res Dist	108TP	1	CAGE 0.000% CAGE 0.000% ID 0.000%	· -
Adjustment to Depreciation Expense: Remove Condit Dep. Exp Hydro	403HP	1 (1,548,951)	CAGW 23.085% 100.000	statement of
Remove St. Anthony Dep. Exp Hydro Remove St. Anthony Dep. Exp Trans Remove St. Anthony Dep. Exp Dist	403TP	1 (32,788) 1 (1,667) 1 (89) (1,583,495)	CAGE 0.000% CAGE 0.000% ID 0.000%	-
Adjustment to Expense: Remove Condit O&M Expense Remove St. Anthony O&M Expense Remove Snake Creek O&M Expense	539 539 539	1 (30,255) 1 (38,860) 1 (852)	CAGE 0.000%	
Schedule M Adjustment - St. Anthony Schedule M Adjustment - St. Anthony Schedule M Adjustment - St. Anthony	SCHMAT SCHMAT SCHMAT	1 (32,788) 1 (1,667) 1 (89)	CAGE 0.000%	<b>-</b>
Deferred Income Tax Expense - St. Anthony Deferred Income Tax Expense - St. Anthony Deferred Income Tax Expense - St. Anthony	41110 41110 41110	1 12,443 1 633 1 34	CAGE 0.000% CAGE 0.000% ID 0.000% 100.000	- -
ADIT - St. Anthony ADIT - St. Anthony ADIT - St. Anthony	282 282 282	1 (6,222) 1 (317) 1 (17)	CAGE 0.000% CAGE 0.000%	) -

## **Description of Adjustment**

This adjusts the Company's filing for various assets that were sold or removed, including the sale of Snake Creek hydroelectric plant to Heber Light and Power Company, the removal of Deseret Power's portion of the Hunter unit 2 scrubber and turbine upgrade, the decommissioning of the Condit hydroelectric plant, and the sale of St. Anthony Hydro plant in Idaho.

	TOTAL			WASHINGTON
ACCOUNT TYPE	COMPANY	<u>FACTOR</u>	FACTOR %	ALLOCATED
Adjustment to Rate Base:	191	CAGE	0.000%	
302 RES 302 RES	3,073	CAGE	23,085%	709
303 RES	580	CA	0.000%	,0,
303 RES	7,895	CAEE	0,000%	_
303 RES	(78,805)	CAGE	0.000%	-
303 RES	2,021,807	CAGW	23.085%	466,732
303 RES	871,530	CN	6.917%	60,287
303 RES	8,682	OR	0,000%	-
303 RES	(159)	SG	7.906%	(13)
303 RES	(1,623,686)	SO	6,854%	(111,286)
303 RES	(668)	UT	0,000%	
303 RES	3,393	WA	100,000%	3,393
310 RES	1,089	CAGE	0.000% 23.085%	05 627
310 RES 311 RES	414,240	CAGW CAGE	0.000%	95,627
311 RES	4,259,874 518,644	CAGE	23.085%	119,728
311 RES	(676,310)		22,954%	(155,239)
312 RES	6,387,652	CAGE	0.000%	(100,=00)
312 RES	564,003	CAGW	23,085%	130,199
312 RES	4,746,521	JBG	22.954%	1,089,511
314 RES	(4,891,250)	CAGE	0.000%	-
314 RES	735,142	CAGW	23.085%	169,707
314 RES	8,969,790	JBG	22.954%	2,058,915
315 RES	2,531,450	CAGE	0,000%	-
315 RES	2,393	CAGW	23,085%	552
315 . RES	281,707	JBG	22.954%	64,663
316 RES	(866,039)		0,000%	(016.005)
316 RES	(936,964)		23,085%	(216,297)
316 RES	68,558	JBG CAGE	22.954% 0.000%	15,737
330 RES 330 RES	(5,529)		23.085%	(630)
330 RES 331 RES	(2,729) 343,706	CAGE	0.000%	(030)
331 RES	5,340,307	CAGW	23.085%	1,232,804
332 RES	(438,790)		0.000%	-
332 RES	16,141,856	CAGW	23.085%	3,726,329
333 RES	(221,454)	4	0.000%	
333 RES	678,889	CAGW	23.085%	156,721
334 RES	(106,981)	3	0.000%	-
334 RES	1,115,888	CAGW	23,085%	257,602
335 RES	(440)	CAGE	0.000%	-
335 RES	922	CAGW	23.085%	213
336 RES	205,730	CAGE	0.000%	-
336 RES	692,790	CAGW	23.085%	159,930
340 RES	(291)		0.000%	-
341 RES	435,147	CAGW	0,000% 23,085%	70,102
341 RES 342 RES	303,673 336,037	CAGW CAGE	0.000%	70,102
342 RES 343 RES	23,268,503	CAGE	0.000%	_
343 RES	9,792,826	CAGW	23.085%	2,260,663
344 RES	(15,830,328)	- 1	0.000%	
344 RES	(8,672,211)	4	23,085%	1
345 RES	(14,432)		0,000%	-
345 RES	288,050	CAGW	23.085%	
346 RES	26,563	CAGE	0,000%	
346 RES	(101,080)	·	23,085%	
350 RES	12,925,900	CAGE	0.000%	01
350 RES	222,788	CAGW	23,085%	
352 RES	6,746,905	CAGE	0,000%	
352 RES	1,555,207 27,301	CAGW JBG	23.085% 22.954%	
352 RES 353 RES	29,667,881	CAGE	0.000%	
353 RES	2,878,742	CAGE	23.085%	
353 RES	165,517	JBG	22.954%	
354 RES	149,392,670	CAGE	0.000%	
354 RES	158,715	CAGW	23.085%	
355 RES		CAGE	0.000%	3
355 RES		CAGW	23,085%	1,172,969
355 RES	(47		22.954%	
356 RES		CAGE	0.000%	
356 RES		CAGW	23.085%	
356 RES		JBG	22,954%	
356 RES	<ul> <li>ROSE SERVICES AND AN EXPLINATION</li> </ul>	SG	7.906%	
357 RES		CAGW CAGW	23.085% 23.085%	
358 RES 359 RES			23.085%	
360 RES			0.000%	
300 1013		011		Total .

COUNT	TYPE	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED
360	RES	32,318	ID	0,000%	-
360	RES	84,332	OR	0.000%	-
360	RES	744,691	UT	0.000%	-
360	RES	112,698	WA	100.000%	112,698
360	RES	(967)	WY	0.000%	,
			WY	0.000%	
360	RES	117,018			-
361	RES	130,462	CA	0.000%	-
361	RES	(5,766)	ID	0.000%	-
361	RES	620,645	OR	0.000%	-
361	RES	2,737,089	UT	0.000%	-
361	RES	8,770	WA	100,000%	8,770
361	RES	369,843	WY	0.000%	_
			WY	0.000%	
361	RES	193,002	1	Commence of the Commence of th	_
362	RES	279,183`	CA	0.000%	-
362	RES	32,261	ID	0.000%	-
362	RES	6,073,963	OR	0.000%	
362	RES	3,567,663	UT	0,000%	
362	RES	540,047	WA	100.000%	540,047
	RES	(273,829)		0.000%	- 1,- 1.
362					
362	RES	24,611	WY	0.000%	-
364	RES	1,977,583	CA	0.000%	
364	RES	1,465,394	ID	0.000%	
364	RES	4,642,919	OR	0,000%	
364	RES	4,739,669	UT	0.000%	
364	RES		WA	100,000%	1,173,389
	- 25	1,173,389			1,175,565
364	RES	2,439,470	WY	0,000%	
364	RES	1,270,288	WY	0,000%	
365	RES	575,356	CA	0,000%	. •
365	RES	238,886	ID	0,000%	
365	RES	2,105,706	OR	0,000%	
365	RES	1,925,214	UT	0.000%	
			WA	100,000%	762,668
365	RES	762,668		ROCK MATERIAL CONTROL OF THE PARTY OF THE PA	702,000
365	RES	1,470,951	WY	0.000%	
365	RES	296,722	WY	0,000%	
366	RES	158,064	CA	0.000%	
366	RES	94,301	ID	0.000%	
366	RES	582,868	OR	0.000%	
366	RES	1,996,213	UT	0.000%	
					95.000
366	RES	85,927	WA	100.000%	85,927
366	RES	1,343,034	WY	0,000%	
366	RES	132,294	WY	0.000%	
367	RES	322,247	CA.	0.000%	
367	RES	284,789	ID	0.000%	
367	RES	1,624,418	OR	0.000%	
367	RES	4,909,224	UT	0.000%	
					243,795
367	RES	243,795	WA	100.000%	243,79
367	RES	1,525,520	WY	0,000%	
367	RES	193,052	WY	0,000%	
368.	RES	605,242	CA	0.000%	
368	RES	1,216,441	ID	0.000%	
368	RES	3,389,115	OR	0,000%	8
			S	0,000%	
368	RES	8,319,241	UT	And the second second second	Fig. 1
368	RES	1,383,133	WA	100.000%	
368	RES	1,896,135	WY	0,000%	
368	RES	277,806	WY	0.000%	
369	RES	237,323	CA	0.000%	
369	RES	823,903	ID	0.000%	
369	RES	4,112,291	OR	0,000%	8
369	RES	5,789,767	UT	0.000%	
369	RES	1,008,165	WA	100,000%	1,008,16
369	RES	940,762	WY	0.000%	
369	RES	331,275	WY	0,000%	
370	RES	25,493	CA	0,000%	[3]
				STATE OF THE PARTY	<b>13</b>
370	RES	(5,114)		0.000%	
370	RES	153,231	OR	0,000%	
370	RES	401,158	UT	0.000%	
370	RES	30,259	WA	100.000%	
	RES		WY	0.000%	
370		66,942	114		
370	RES	(8,282)		0.000%	69
371	RES	(32)	) CA	0.000%	
371	RES	811	ID	0.000%	1
371	RES	5,675	OR	0,000%	
			1.0		
371	RES	(15,583)		0,000%	
371	RES	(1,268)		100,000%	
371	RES	3,380	WY	0.000%	
373	RES	2,503	CA	0.000%	5

		TOTAL			WASHINGTON
ACCOUNT		COMPANY		FACTOR %	ALLOCATED
373	RES	118,793	OR	0,000%	-
373	RES	(301,026) 30,310	UT WA	0,000%	30,310
373 373	RES RES	164,319	WY	0.000%	30,310
373	RES	571	WY	0.000%	
389	RES	1,912,236	SO	6.854%	131,063
389	RES	(333)	WY	0.000%	151,005
390	RES	237,337	CA.	0.000%	
390	RES	26,421	CAGE	0,000%	_
390	RES	162	CAGW	23.085%	37
390	RES	(205,142)	CN	6.917%	
390	RES	181,498	ID	0.000%	_
390	RES	127,368	OR	0.000%	-
390	RES	1,691,599	so	6.854%	-
390	RES	466,396	UT	0.000%	_
390	RES	274,447	WA	100,000%	274,447
390	RES	230,538	WY	0.000%	-
390	RES	158,263	WY	0.000%	-
391	RES	(18,936)	CA	0,000%	-
391	RES	3,811	CAEE	0.000%	-
391	RES	(309,265)	CAGE	0.000%	-
- 391	RES	(11,708)	CAGW	23.085%	(2,703)
391	RES	(1,113,638)	CN	6.917%	(77,034)
391	RES	(15,039)	ID	0.000%	-
391	RES	(208)	JBE	22,612%	(47)
391	RES	(105,213)	JВG	22.954%	(24,150)
391	RES	(164,444)	OR	0.000%	<del>-</del>
391	RES	2,166,053	SO	6,854%	148,460
391	RES	(418,541)	UT	0.000%	
391	RES	(102,214)	WA	100,000%	(102,214)
391	RES	(49,027)	WY	0.000%	-
391	RES	(11,109)	WY	0.000%	-
392	RES	100,538	CAEE	. 0.000%	-
392	RES	(772)	CAEE	0,000%	-
392	RES :	(107,369)	CAGE CAGW	23.085%	28,711
392	RES	124,373	ID	0,000%	20,711
392 392	RES RES	2,928 394,752	OR	0,000%	-
392 392	RES	(29,931)		6.854%	(2,051)
392	RES	690,139	UT	0.000%	(2,031)
392	RES	106,476	WA	100.000%	106,476
392	RES	104,593	WY	0.000%	100,470
392	RES	31,067	WY	0.000%	_
393	RES	(485)	CA.	0,000%	_
393	RES	17,561	CAGE	0,000%	_
393	RES	56,376	CAGW	23.085%	13,014
393	RES	(107)	1	0.000%	_
393	RES	12,944	OR	0.000%	-
393	RES	49,458	UT	0,000%	_
393	RES	1	WA	100.000%	1
393	RES	(533)	WY	0.000%	-
393	RES	(228)	WY	0.000%	-
394	RES	26,739	CA	0.000%	-
394	RES	185,731	CAGE	0.000%	-
394	RES	292,560	CAGW	23.085%	67,537
394	RES	56,065	ID	0.000%	-
394	RES	23,904	JBG	22.954%	
394	RES	127,883	OR	0.000%	
394	RES	4,050	SO	6.854%	
394	RES	430,249	ÚT	0.000%	
394	RES	15,825	WA	100.000%	
394	RES	120,129	WY	0.000%	
394	RES	(832)		81-101-10000000000000000000000000000000	3
395	RES	319	CACE	0.000%	3
395	RES	91,865 55.015	CAGE CAGW	0.000% 23.085%	
395 395	RES	55,015 17,248	D ID	0.000%	
395 395	RES	17,248 (6.486)	14	22.954%	
395 395	RES RES	(6,486) 66,371	OR	0.000%	
393 395	RES	25,571	SO	6,854%	
395 395	RES	9,831	UT	0.000%	
395	RES	(9,327		100.000%	
395	RES	(9,852)		0,000%	
395	RES	(2,681)	1	0.000%	
396	RES	286,313	CA	0.000%	
396	RES	75,369		0,000%	
396	RES	(4,902)		23,085%	
	,				

					•
		TOTAL			WASHINGTON
ACCOUNT	TYPE	COMPANY	<b>FACTOR</b>	FACTOR %	ALLOCATED
396	RES	258,149	ID	0,000%	-
396	RES	172,429	JBG	22.954%	39,579
396	RES	6,292	OR	0,000%	- 1
396	RES	85,462	SO	6.854%	5,857
396	RES	1,833,556	UT	0.000%	-
396	RES	(224,750)	WA	100.000%	(224,750)
396	RES	(56,108)	WY	0.000%	` -
396	RES	(2,415)	WY	0.000%	-
397	RES	347,744	CA	0,000%	_
397	RES	33,894	CAEE	0,000%	-
397	RES	6,698,660	CAGE	0.000%	_
397	RES	2,458,512	CAGW	23.085%	567,545
397	RES	535,143	CN	6.917%	37,018
397	RES	479,275	ID	0.000%	
397	RES	318,640	JBG	22,954%	73,140
397	RES	2,576,954	OR	0.000%	-
397	RES	6,737,985	SO	6.854%	461,817
397	RES	1,961,763	UT	0.000%	,,01,017
397	RES	(61,633)	WA	100,000%	(61,633)
397	RES	1,772,827	WY	0,000%	(01,033)
397	RES	61,088	WY	0.000%	
	RES	131,008	CAGE	0.000%	_
398 398	RES	9,957	CAGE	23.085%	2,299
				0.000%	2,277
398	RES	(506) 14,734	JBG -	22,954%	3,382
398	RES		OR	0,000%	3,302
398	RES	(488)	SO	6.854%	1,093
398	RES	15,950	2	0.000%	1,093
398	RES	1,367	UT	Service and the service and th	239
398	RES	239	WA	100.000%	239
398	RES	13,675	WY	0.000%	-
398	RES	5,903	WY	0.000%	-
399	RES	2,004,371	CAEE	0.000%	-
DP	RES	5,019,518	CA	0.000%	-
DP	RES	656,824	ID on	0.000%	-
DP	RES	2,839,081	OR	0.000%	-
DP	RES	3,186,844	UT	0.000%	242.212
DP	RES	840,019	WA	100.000%	840,019
DP	RES	(1,311,975)		-0.000%	
GP	RES	411,547	SO	6.854%	28,207
IP	RES	105,010	SO	6,854%	7,197
OP	RES	(25,833)		0.000%	(0.10)
OP	RES	(3,114)		7.906%	(246)
SP	RES	(79,833)		0.000%	
SP	RES	3,750,115	SG	7,906%	296,474
TP	RES	(92,566,522)		0.000%	-
TP	RES	7,164,597	CAGW	23,085%	1,653,939
TP	RES	(122,269)	SG	7.906%	(9,666)
		365,637,537	=		22,392,711

Description of Adjustment
This adjustment walks the plant balances from December 2013 AMA to December 2013
Year End. The associated depreciation expense and accumulated reserve impacts are accounted for in adjustments 6.2 and 6.3.

Exhibit No.\_\_\_(JLB-2) Docket UE-140762, et al. Page 104 of 107

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement
Investor Supplied Working Capital
Adjutment 8.13

TOTAL

WASHINGTON

ACCOUNT TYPE COMPANY FACTOR FACTOR % ALLOCATED

Adjustment to Rate Base:

Investor Supplied Working Capital

CWC

RES 31,018,483

WA 🔛

100%

31,018,483

#### Description of Adjustment:

This restating adjustment adds cash working capital using the Investor Supplied Working Capital Model (ISWC) developed by Staff and modified by the Company in Docket UE-130043. The Commission approved the Company's modifications to the classification of derivatives, pension and other postretirement costs and frozen derivative values in the ISWC model in Order 05 of Docket No. UE-130043.

PacifiCorp General Rate Case UE-140617
For The Twelve Months Ended December 2013 - Staff Revenue Requirement **Production Factor** Adjustment 9.1

	ACCOUNT	<u>TYPE</u>	TOTAL COMPANY	<u>FACTOR</u>	FACTOR %	WASHINGTON ALLOCATED
Electric Plant In Service			esescribina escución do contra			
Steam Production	312	PRO	85,745	JBG	22.954%	19,682
Steam Production	312	PRO	1,932	CAGW	23.085%	446
Hydro Production	332	PRO	575,140	CAGW	23.085%	132,770`
Transmission Plant	355	PRO	25,973	JBG	22.954%	5,962
Transmission Plant	355	PRO	151,035	CAGW	23.085%	34,866
Distribution Plant	364	PRO	113,886	WA	100.000%	113,886
General Plant	397	PRO	34,124	SO	6,854%	2,339
General Plant	397	PRO	10,963	CAGW	23.085%	2,531
			998,799			312,482
Depreciation Reserve	10000	DD O	(2.000)	TD C	22,954%	(479)
Steam Production	108SP	PRO	(2,080)	JBG	23.085%	(478) (3,150)
Hydro Production	108HP	PRO	(13,647)	CAGW	23.085%	(3,130)
Other Production Transmission Plant	108OP 108TP	PRO PRO	(274)	JBG	22.954%	(63)
		PRO		CAGW	23.085%	(352)
Transmission Plant	108TP 108360	PRO	(1,526)	WA	100.000%	(1,698)
Distribution Plant			(1,698)	SO	6.854%	(147)
General Plant	108GP	PRO	(2,138)		23.085%	(29)
General Plant	108GP	PRO	(126)	CAGW	23.08376	(5,917)
D			(21,490)	•	•	(3,511)
Depreciation Expense	403SP	PRO	2,080	JBG	22.954%	478
Steam Production			2,080	CAGW	23,085%	12
Steam Production	403SP	PRO PRO		CAGW	23,085%	3,004
Hydro Production	403HP	PRO	13,014 274	JBG	22.954%	63
Transmission Plant	403TP 403TP	PRO		CAGW	23.085%	333
Transmission Plant			1,441	WA	parameter and the second	1,698
Distribution Plant	403360	PRO PRO	1,698	SO	100.000% 6,854%	1,098
General Plant	403GP		2,052	CAGW	23,085%	29
General Plant	403GP	PRO	20,740	CAGW	23,08370	5,758
			20,740	-		3,730
Net Power Costs					•	
Sales for Resale	447NPC	PRO	706,977	CAGW	23,085%	163,205
Purchased Power	555NPC	PRO	1,745,724	CAGW	23,085%	402,998
Purchased Power	555NPC	PRO	115,514	CAEW	22.741%	26,270
Wheeling Expenses	565NPC	PRO	851,588	CAGW	23.085%	196,588
Fuel Expenses	_/501NPC	PRO	1,718,621	CAEW	22.741%	390,838
Fuel Expenses	547NPC	PRO	672,216		22,741%	152,871
Tuei Expenses	547141 0	110	4,396,687	CIBII		1,006,361
			1,270,007	•		
James River Royalty Offse	ef					
Other Electric Revenue	456	PRO	22,766	CAGW	23,085%	5,256
S.I					Inthause of the Control of the Contr	
Ancillary Services Revenu	ie					
Other Electric Revenue	456	PRO	1,384	CAGW	23.085%	319
Renewable Energy Tax Ci	redits			•		
Federal Taxes	40910	PRO	(206,220)	CAGW	23.085%	(47,606)
Federal Taxes	40910	PRO	537,448	SG	7.906%	42,489
			331,227	-		(5,117)
Plant Additions - Tax Imp	acts					
					proportion as demandations	
Schedule M Addition	SCHMAT	PRO	2,354	JBG	22.9539%	540
Schedule M Addition	SCHMAT	PRO	14,635	CAGW	23.0849%	3,378
Schedule M Deduction	SCHMAT	PRO	1,698	WA	100.0000%	1,698
	SCHMAT	PRO	2,052	SO	6,8539%	141
	SCHMDT	PRO	5,550	JBG	22.9539%	1,274
	SCHMDT	PRO	164,393	CAGW		37,950
	SCHMDT	PRO	5,258	WA	100.0000%	5,258
	SCHMDT	PRO		so	6.8539%	394
i	41010	PRO		JBG	22.9539%	278
	41010	PRO		CAGW		13,120
	41010	PRO		WA	100.0000%	1,351
Schedule M Deduction	41010	PRO		SO	6.8539%	96
DIT Expense	282	PRO			22,9539%	(377)
DIT Expense	282	PRO				(17,529)
ADIT	282	PRO			100.0000%	
ADIT	282	PRO	(1,832)	) SO	6.8539%	(126)

Description of Adjustment:

The production factor is a means of adjusting the production component of the revenue requirement to test year expense and balance levels. The production factor has been calculated by dividing Washington's normalized historical retail load by the Washington pro forma load for the rate effective period. This calculation is detailed on page 9.1.3. This factor is then applied to the generation related components of the revenue requirement.

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revenue Requirement WCA Allocation Factors

	West Control						
AVERAGE OF MONTHLY AVERAGE FA							
DESCRIPTION	FACTOR	CA	OR	WA	MT	WYP	UT
Situs	S	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
System Generation	SG	1.5307%	24,9057%	7.9057%	43.4563%	5.9474%	2.7735%
System Capacity	SC	1.5385%	25,1378%	8.0177%	43.7529%	5.7921%	2.6618%
System Energy	SE	1.5072%	24.2094%	7.5698%	42.5665%	6,4134%	3.1088%
Control Area Energy - West	CAEW	4.5280%	72.7306%	22.7414%	0.0000%	0.0000%	0.0000%
Control Area Energy - East	CAEE	0.0000%	0.0000%	0.0000%	63.8049%	9.6133%	4.6599%
System Overhead	SO	2.0034%	23.8153%	6.8539%	45,8031%	6.0696%	2,6295%
Gross Plant-System	GPS	2.0034%	23.8153%	6.8539%	45.8031%	6.0696%	2.6295%
System Net Plant	SNP	1.7496%	21.4090%	6.2207%	48.3285%	6.2149%	2.7298%
Division Net Plant Distribution	SNPD	3.4525%	26.7868%	6.2803%	48.0945%	4.6975%	1.7605%
Control Area Generation - West	CAGW	4.4150%	72,5001%	23.0849%	0.0000%	0.0000%	0.0000%
Control Area Generation - East	CAGE	0.0000%	0.0000%	0.0000%	66.7491%	9.0294%	4.1252%
Jim Bridger Generation	JBG	4.3900%	72.0887%	22.9539%	0.3788%	0.0512%	0.0234%
Jim Bridger Energy	JBE	4.5023%	72.3179%	22.6123%	0.3621%	0.0546%	0.0264%
Wheeling Revenue - Generation	WRG	0.9132%	14.9965%	4.7751%	52,9422%	7.1617%	3.2719%
Wheeling Revenue - Energy	WRE	0.9366%	15.0442%	4.7040%	50.6070%	7.6248%	3.6960%
Customer - System	CN	2.4450%	30.3944%	6.9174%	48.8952%	3.8721%	0,8410%
CIAC	CIAC	3.4525%	26.7868%	6.2803%	48.0945%	4.6975%	1.7605%
Bad Debt Expense	BADDEBT	4.7200%	40.9637%	11.9358%	27.7611%	8.6540%	0.0011%
Accumulated Investment Tax Credit 1984	ITC84	3.2870%	70.9760%	14.1800%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit 1985	ITC85	5.4200%	67.6900%	13,3600%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit 1986	ITC86	4.7890%	64.6080%	13.1260%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit 1988	ITC88	4.2700%	61,2000%	14.9600%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit 1989	ITC89	4.8806%	56.3558%	15,2688%	0.0000%	0.0000%	0.0000%
Accumulated Investment Tax Credit 1990	ITC90	1.5047%	15.9356%	3.9132%	46.9355%	13.9815%	13.5384%
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
Non-Utility	NUTIL	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
System Net Transmission Plant	SNPT	0.9132%	14.9965%	4.7751%	52.9420%	7.1617%	3,2719%
Trojan Plant Allocator	TROJP	4.4322%	72,5351%	23.0327%	0.0000%	0.0000%	0.0000%
Trojan Decommissioning Allocator	TROJD	4.4352%	72.5413%	23.0235%	0.0000%	0.0000%	0.0000%
DIT Expense	DITEXP	1.9142%	27.3980%	3.2100%	41.7699%	4.9355%	2.6509%
DIT Balance	DITBAL	2.1964%	26,9487%	6.0535%	43.3003%	5.6219%	2.4407%
Tax Depreciation	TAXDEPR	2.0617%	25.8435%	4.8301%	44.2124%	5.5840%	2.5091%
SCHMAT Depreciation Expense	SCHMDEXP	2,1557%	24.7585%	7.3041%	44.4378%	5.8907%	2.6245%
SCHMDT Amortization Expense	SCHMAEXP	2.7415%	33,1331%	8.89549%	0.0000%	11.2763%	36.8014%
System Generation Cholla Transaction	SGCT	1.7014%	26.4318%	8.17285%	0.0000%	13.0770%	41.9755%

PacifiCorp General Rate Case UE-140617 For The Twelve Months Ended December 2013 - Staff Revent WCA Allocation Factors

	West Control							
AVERAGE OF MONTHLY AVERAGE F.		ID	XX YINY	WY	FERC-UPL	OTHER	NON-UTIL	Ref#
DESCRIPTION	FACTOR	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	Situs	Situs
Situs	S				0,0000%	0.0000%	10.7	10.7
System Generation	SG	13.0798%	15.8533%	0.4008%			10.7	10.7
System Capacity -	SC	12.6880%	15.3498%	0.4112%	0.0000%	0.0000%		
System Energy	SE	14.2553%	17.3641%	0.3696%	0.0000%	0,0000%	10.9	10.9
Control Area Energy - West	CAEW	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.9	10.9
Control Area Energy - East	CAEE	21.3679%	26.0278%	0.5540%	0.0000%	0.0000%	10.9	10.9
System Overhead	SO	12.5218%	15.1513%	0.3034%	0.0000%	0.0000%	10.11	10.12
Gross Plant-System	GPS	12.5218%	15.1513%	0.3034%	0.0000%	0.0000%	10.11	10.12
System Net Plant	SNP	13.0211%	15,7509%	0.3262%	0.0000%	0.0000%	10.11	10.12
Division Net Plant Distribution	SNPD	8.9278%	10.6883%	0.0000%	0.0000%	0.0000%	10.11	10.12
Control Area Generation - West	CAGW	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.10	10.5
Control Area Generation - East	CAGE	19.4994%	23.6246%	0.5969%	0.0000%	0.0000%	10.10	10.5
Jim Bridger Generation	JBG	0.1107%	0.1341%	0.0034%	0.0000%	0.0000%	10.12	10.15
Jim Bridger Energy	JBE	0.1213%	0.1477%	0.0031%	0.0000%	0.0000%	10.12	10.15
Wheeling Revenue - Generation	WRG	15.4660%	18.7379%	0.4734%	0.0000%	0.0000%	10.12	10.15
Wheeling Revenue - Energy	WRE	16.9480%	20.6440%	0.4394%	0.0000%	0.0000%	10.12	10.15
Customer - System	CN	6.6349%	7.4760%	0.0000%	0.0000%	0.0000%	10.12	10.14
CIAC	CIAC	8.9278%	10.6883%	0.0000%	0.0000%	0.0000%	10.12	10.14
Bad Debt Expense	BADDEBT	5.9642%	5.9654%	0.0000%	0.0000%	0.0000%	10.13	10.14
Accumulated Investment Tax Credit 1984	ITC84	10.9460%	10,9460%	0.0000%	0.0000%	0.6110%	Fixed	Fixed
Accumulated Investment Tax Credit 1985	ITC85	11.6100%	11.6100%	0.0000%	0.0000%	1.9200%	Fixed	Fixed
Accumulated Investment Tax Credit 1986	ITC86	15.5000%	15.5000%	0.0000%	0.0000%	1.9770%	Fixed	Fixed
Accumulated Investment Tax Credit 1988	ITC88	16.7100%	16.7100%	0.0000%	0.0000%	2.8600%	Fixed	Fixed
Accumulated Investment Tax Credit 1989	ITC89	20.6776%	20.6776%	0.0000%	0.0000%	2.8172%	Fixed	Fixed
Accumulated Investment Tax Credit 1990	ITC90	3,8051%	17.3435%	0.0000%	0.0000%	0.3860%	Fixed	Fixed
Other Electric	OTHER	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	Situs	Situs
Non-Utility	NUTIL .	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	Situs	Situs
System Net Transmission Plant	SNPT	15.4662%	18.7381%	0.4734%	0.0000%	0.0000%	10.12	10.12
Trojan Plant Allocator	TROJP	0.0000%	0.0000%	0,0000%	0.0000%	0.0000%	10.13	10.14
Trojan Decommissioning Allocator	TROJD	0,0000%	0.0000%	0.0000%	0.0000%	0.0000%	10.13	10.15
DIT Expense	DITEXP	12.1179%	14,7688%	0.3225%	0.0000%	5,6810%	10.14	10.13
DIT Balance	DITBAL	11.6064%		0.2864%	0.0000%	1.5457%	10.15	10.14
Tax Depreciation	TAXDEPR	11.9446%		0.2981%	0.0000%	2.7164%	10.15	10.15
SCHMAT Depreciation Expense	SCHMDEXP	12.5390%		0.2897%		0.0000%		10.15
SCHMDT Amortization Expense	SCHMAEXP	4.7234%	2,1007%	13,3770%	0.2363%	. 0.0917%		1
System Generation Cholla Transaction	SGCT	5,7368%		15,9816%		0.0000%		1