UE-152253 / Pacific Power & Light Company January 13, 2016 Boise 2nd Set Data Request 0013

Boise Data Request 0013

Please provide work papers recalculating the Company's revenue requirement on an average-of-monthly-averages (AMA) basis, including reflection of the PATH Act of 2015.

Response to Boise Data Request 0013

Please refer to Attachment Boise 0013-1 through Attachment Boise 0013-11 for recalculation work papers as requested. A summary of attachments provided in response to this data request is provided in the table below. Please also refer to Attachment Boise 009-2 for a copy of the revised adjustment 8.4 (Major Plant Additions) that includes Bonus Depreciation.

Attachment Ref.	Adjustment	
Attach Boise 0013-1	Revised RAM/JAM Model	
Attach Boise 0013-2	5.2 – Colstrip #3 Removal - REVISED	
Attach Boise 0013-3	6.1 – End-of-Period Plant Reserves - REVISED	
Attach Boise 0013-4	6.2 – Annualization of Base Period Depr/Amort.	
	Expense - REVISED	
Attach Boise 0013-5	6.3 – Hydro Decommissioning - REVISED	
Attach Boise 0013-6	8.1 – Jim Bridger Rate Base - REVISED	
Attach Boise 0013-7	8.11 – End-of-Period Plant Balances - REVISED	
Attach Boise 0013-8	8.13 – Idaho Asset Exchange - REVISED	
Attach Boise 0013-9	7.4 – PowerTax ADIT - REVISED	
Attach Boise 0013-10	7.1 – Interest True-Up - REVISED	
Attach Boise 0013-11	7.7 – Remove State Deferred - REVISED	

PREPARER: Sherona Cheung

SPONSOR: Shelley McCoy

<u>RAM</u>

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PACIFICORP WASHINGTON Normalized Results of Operations - West Control Area 12 Months Ended JUNE 2015

		(1) Total Adjusted Results	(2) Price Change	(3) Results with Price Change
	Operating Revenues: General Business Revenues Interdepartmental	205,927,969	9,116,219	215,044,188
	Special Sales	-		
	Other Operating Revenues	9,320,426		
6	Total Operating Revenues	215,248,395		
7 8	Operating Expenses:			
	Steam Production	14,047,910		
	Nuclear Production	-		
	Hydro Production	6,649,311		
	Other Power Supply	9,720,488		
	Transmission Distribution	5,578,176 11,115,084		
	Customer Accounting	6,342,566	47,478	6,390,043
	Customer Service & Info	761,220	,	0,000,010
	Sales	-		
	Administrative & General	10,155,481		
19	Total O&M Expenses Depreciation	64,370,235 55,705,295		
	Amortization	4,714,285		
	Taxes Other Than Income	21,662,321	371,340	22,033,661
	Income Taxes - Federal	13,151,913	3,044,091	16,196,004
	Income Taxes - State	-	-	-
	Income Taxes - Def Net	844,711		
	Investment Tax Credit Adj. Misc Revenue & Expense	7,269		
28	Total Operating Expenses:	160,456,030	3,462,908	163,918,938
29				1001010,000
30 31	Operating Rev For Return:	54,792,365	5,653,311	60,445,676
32				
	Electric Plant In Service	1,783,992,361		
	Plant Held for Future Use Misc Deferred Debits	424,723 487,681		
	Elec Plant Acq Adj			
	Nuclear Fuel	-		
38	Prepayments	(1)		
	Fuel Stock	0		
	Material & Supplies	(0)		
	Working Capital Weatherization Loans	23,962,203 1,840,890		
	Misc Rate Base	-		
44	Total Electric Plant:	1,810,707,857	-	1,810,707,857
45				
	Rate Base Deductions:	(000 400 054)		
	Accum Prov For Deprec Accum Prov For Amort	(680,422,054) (51,041,927)		
	Accum Def Income Tax	(243,517,345)		
	Unamortized ITC	(106,369)		
	Customer Adv For Const	(972,510)		
	Customer Service Deposits	(3,272,583)		
53 54	Misc Rate Base Deductions	(3,351,815)		
55		(982,684,603)	-	(982,684,603)
56 57		828,023,254	_	828,023,254
58				
	Return on Rate Base	6.62%		7.300%
	Return on Equity	8.11%		9.50%
61	TAX CALCULATION:			
	Operating Revenue	68,788,989	8,697,402	77,486,391
	Other Deductions		-,,	
65	Interest (AFUDC)	(2,385,952)	-	(2,385,952)
	i Interest	21,810,944	-	21,810,944
	Schedule "M" Additions	76,278,564		76,278,564
	Income Before Tax	<u>73,772,733</u> 51,869,829	- 8,697,402	<u>73,772,733</u> 60,567,231
70	1		-,,	,,
	State Income Taxes			
72 73	Taxable Income	51,869,829	8,697,402	60,567,231
	Federal Income Taxes + Other	13,151,913	3,044,091	16,196,004
		Ref. Page 2.2	Ref. Page 1.2	

PACIFICORP WASHINGTON Normalized Results of Operations - West Control Area 12 Months Ended JUNE 2015

Revenues Required to Earn Requested Return Less Current Operating Revenues60,445,676 (54,792,365)Increase to Current Revenues5,653,311 161.254%Net to Gross Bump-up161.254%Price Change Required for Requested Return\$ 9,116,219 0.521%Requested Price Change Uncollectible Percent Increased Uncollectible Expense\$ 9,116,219 0.521%Requested Price Change WUTC Regulatory Fee Resource Supplier Tax Gross Receipts Increase Taxes Other Than Income\$ 9,116,219 0.200% \$ 8,697,402Requested Price Change WUTC Regulatory Fee Revenue Tax Resource Supplier Tax Gross Receipts Increase Taxes Other Than Income\$ 9,116,219 0.200% \$ 8,697,402Requested Price Change WUTC Regulatory Fee Suble Expense\$ 9,116,219 0.200% \$ 8,697,402Requested Price Change Uncollectible Expense Increase Taxes Other Than Income\$ 9,116,219 0.000% \$ 8,697,402Requested Price Change Uncollectible Expense (47,478)\$ 9,116,219 0.000% \$ 8,697,402Requested Price Change Uncollectible Expense (47,478)\$ 9,116,219 0.000% \$ 8,697,402Requested Price Change Uncollectible Expense (371,340)\$ 8,697,402Reduested Price Change Uncollectible Expense (371,340)\$ 8,697,402Reduested Price Change Uncollectible Expense\$ 0,000% (\$ 7,1340)Reduested Price Change Uncollectible Expense\$ 0,000% (\$ 7,1340)Reduested Price Change Uncollectible Expense\$ 9,116,219 (\$ 7,1340)Reduested Price Change Uncollectible Expense\$ 9,116,219 (\$ 7,1340)Reduested P	Net Rate Base - Washington Jurisdiction Return on Rate Base Requested		828,023,254 7.300%	Ref. Page 1.1 Ref. Page 2.1
Net to Gross Bump-up161.254%Price Change Required for Requested Return\$ 9,116,219Requested Price Change\$ 9,116,219Uncollectible Percent\$ 9,116,219Increased Uncollectible Expense\$ 9,116,219WUTC Regulatory Fee0.200%Revenue Tax3.873%Resource Supplier Tax0.000%Gross Receipts0.000%Increase Taxes Other Than Income\$ 9,116,219Uncollectible Expense\$ 9,116,219WUTC Regulatory Fee0.000%Ret. Page 1.3Ref. Page 1.3Resource Supplier Tax0.000%Gross Receipts0.000%Increase Taxes Other Than Income\$ 9,116,219Uncollectible Expense\$ 9,116,219(47,478)(371,340)Taxes Other Than Income\$ 8,697,402Income Before Taxes\$State Effective Tax Rate0.000%State Income Taxes\$ 8,697,402Taxable Income\$ 3,044,091Ref. Page 2.1\$ 3,044,091Coperating Income100.000%Net Operating Income100,000%Ref. Page 1.3				
Requested Price Change Uncollectible Percent Increased Uncollectible Expense\$ 9,116,219 0.521% \$ 47,478Ref. Page 1.3Requested Price Change WUTC Regulatory Fee Revenue Tax Resource Supplier Tax Gross Receipts Increase Taxes Other Than Income\$ 9,116,219 				
Uncollectible Percent0.521%Ref. Page 1.3Increased Uncollectible Expense\$ 9,116,219WUTC Regulatory Fee0.200%Revenue Tax3.873%Resource Supplier Tax0.000%Gross Receipts0.000%Increase Taxes Other Than Income\$ 9,116,219Uncollectible Expense(47,478)Requested Price Change\$ 9,116,219Uncollectible Expense(47,478)Increase Taxes Other Than Income\$ 3,016,219Uncollectible Expense(47,478)Taxes Other Than Income(371,340)Income Before Taxes\$ 8,697,402State Effective Tax Rate0.000%State Income Taxes\$ 8,697,402Federal Income Tax Rate\$ 3,044,091Pederal Income Taxes\$ 3,044,091Operating Income100,000%Net Operating Income100,000%Net Operating Income100,000%	Price Change Required for Requested Return	\$	9,116,219	
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Increase Taxes Other Than Income\$ 371,340Requested Price Change Uncollectible Expense Taxes Other Than Income Income Before Taxes\$ 9,116,219 (47,478) (371,340)State State Effective Tax Rate State Income Taxes(371,340) \$ 8,697,402Taxable Income Federal Income Taxes\$ 0.000% \$ 3,044,091Operating Income Net Operating Income100.000% \$ 22.014%Ref. Page 1.3	Resource Supplier Tax		0.000%	Ref. Page 1.3
Requested Price Change Uncollectible Expense Taxes Other Than Income Income Before Taxes\$ 9,116,219 (47,478) \$ 13,340) \$ 8,697,402State Effective Tax Rate State Income Taxes0.000% \$ -Ref. Page 2.1Taxable Income Federal Income Taxes\$ 8,697,402 \$ 3,044,091Ref. Page 2.1Operating Income Net Operating Income100.000% 62.014%Ref. Page 1.3			0.000%	Ref. Page 1.3
Uncollectible Expense(47,478)Taxes Other Than Income(371,340)Income Before Taxes\$ 8,697,402State Effective Tax Rate0.000%State Income Taxes\$ -Taxable Income\$ 8,697,402Federal Income Tax Rate35.00%Federal Income Taxes\$ 3,044,091Operating Income100.000%Net Operating Income100.000%Ref. Page 1.3	Increase Taxes Other Than Income	\$	371,340	
Uncollectible Expense(47,478)Taxes Other Than Income(371,340)Income Before Taxes\$ 8,697,402State Effective Tax Rate0.000%State Income Taxes\$ -Taxable Income\$ 8,697,402Federal Income Tax Rate35.00%Federal Income Taxes\$ 3,044,091Operating Income100.000%Net Operating Income100.000%Ref. Page 1.3				
Taxes Other Than Income Income Before Taxes(371,340) \$ 8,697,402State Effective Tax Rate State Income Taxes0.000% \$ -Ref. Page 2.1Taxable Income Federal Income Tax Rate Federal Income Taxes\$ 8,697,402 \$ 3,044,091Ref. Page 2.1Operating Income Net Operating Income100.000% 62.014%Ref. Page 1.3		\$	· ·	
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State Income Taxes \$ - Taxable Income \$ 8,697,402 Federal Income Tax Rate 35.00% Ref. Page 2.1 Federal Income Taxes \$ 3,044,091 Operating Income 100.000% Net Operating Income 62.014%	Income Before Taxes	\$	8,697,402	
Taxable Income \$ 8,697,402 Federal Income Tax Rate 35.00% Federal Income Taxes \$ 3,044,091 Operating Income 100.000% Net Operating Income 62.014% Ref. Page 1.3	State Effective Tax Rate		0.000%	Ref. Page 2.1
Federal Income Tax Rate 35.00% Federal Income Taxes \$ 3,044,091 Operating Income 100.000% Net Operating Income 62.014%	State Income Taxes	\$	-	
Federal Income Tax Rate 35.00% Ref. Page 2.1 Federal Income Taxes \$ 3,044,091 Operating Income 100.000% Net Operating Income 62.014% Ref. Page 1.3	Taxable Income	\$	8,697,402	
Operating Income 100.000% Net Operating Income 62.014%	Federal Income Tax Rate		35.00%	Ref. Page 2.1
Net Operating Income 62.014% Ref. Page 1.3	Federal Income Taxes	\$	3,044,091	
Net Operating Income 62.014% Ref. Page 1.3			-	
Net Operating Income 62.014% Ref. Page 1.3	Operating Income		100.000%	
			62.014%	Ref. Page 1.3
	Net to Gross Bump-Up		161.2539%	

PACIFICORP WASHINGTON Normalized Results of Operations - West Control Area 12 Months Ended JUNE 2015

Operating Revenue	100.000%		
Operating Deductions Uncollectible Accounts WUTC Regulatory Fee Taxes Other - Revenue Tax Taxes Other - Resource Supplier Taxes Other - Gross Receipts	0.521% (1) 0.200% 3.873% 0.000% 0.000%		
Sub-Total	95.406%		
State Income Tax @ 0.000%	0.000%		
Sub-Total	95.406%		
Federal Income Tax @ 35.00%	33.392%		
Net Operating Income	62.014%		
1 Uncollectible Accounts: . (a) Uncollectible Accounts (FERC Account 904)	1,631,117 Ref. 4.10.		

 (b) General Business Revenues Uncollectible Accounts % 1,631,117 Ref. 4.10.1. Line 2 313,192,771 Ref. 4.10.1. Line 3 0.521% (a) / (b)