

Exhibit No. ____ (JH-4)
Docket UE-130043
Witness: Joanna Huang

BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

PACIFICORP D/B/A PACIFIC POWER
& LIGHT COMPANY,

Respondent.

DOCKET UE-130043

EXHIBIT TO
TESTIMONY OF

Joanna Huang

STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

Adjustments 9.1, Production Factor

June 21, 2013

PacifiCorp
Washington General Rate Case - June 2012
Production Factor Adjustment

	<u>ACCOUNT</u>	<u>Type</u>	<u>TOTAL COMPANY</u>	<u>FACTOR</u>	<u>FACTOR %</u>	<u>Washington ALLOCATED</u>	<u>REF#</u>
Electric Plant In Service							
Steam Production	310	PRO	-	JBG	22.4766%	-	
Hydro Production	330	PRO	2,175,910	CAGW	22.6055%	491,875	
			<u>2,175,910</u>			<u>491,875</u>	9.1.1
Depreciation Reserve							
Steam Production	108SP	PRO	-	JBG	22.4766%	-	
Hydro Production	108HP	PRO	(71,160)	CAGW	22.6055%	(16,086)	
			<u>(71,160)</u>			<u>(16,086)</u>	9.1.1
Depreciation Expense							
Steam Production	403SP	PRO	-	JBG	22.4766%	-	
Hydro Production	403HP	PRO	71,160	CAGW	22.6055%	16,086	
			<u>71,160</u>			<u>16,086</u>	9.1.1
Net Power Costs							
Sales for Resale	447NPC	PRO	1,315,850	CAGW	22.6055%	297,454	
Purchased Power	555NPC	PRO	3,141,040	CAGW	22.6055%	710,048	
Purchased Power	555NPC	PRO	219,954	CAEW	22.6481%	49,815	
Wheeling Expenses	565NPC	PRO	1,860,379	CAGW	22.6055%	420,548	
Wheeling Expenses	565NPC	PRO	-	CAEW	22.6481%	-	
Fuel Expenses	501NPC	PRO	3,665,891	CAEW	22.6481%	830,253	
Fuel Expenses	547NPC	PRO	1,722,308	CAEW	22.6481%	390,069	
			<u>9,293,722</u>			<u>2,103,280</u>	9.1.1
Plant Additions - Tax Impacts							
Schedule M Addition	SCHMAT	PRO	-	JBG	22.4766%	-	9.1.1
Schedule M Addition	SCHMAT	PRO	71,160	CAGW	22.6055%	16,086	9.1.1
Schedule M Deduction	SCHMDT	PRO	-	JBG	22.4766%	-	9.1.1
Schedule M Deduction	SCHMDT	PRO	(573,758)	CAGW	22.6055%	(129,701)	9.1.1
DIT Expense	41010	PRO	-	JBG	22.4766%	-	9.1.1
DIT Expense	41010	PRO	(244,703)	CAGW	22.6055%	(55,316)	9.1.1
ADIT	282	PRO	-	JBG	22.4766%	-	9.1.1
ADIT	282	PRO	(473,706)	CAGW	22.6055%	(107,084)	9.1.1
Operating Expenses (Excluding Net Power Costs)							
Hydro Production	535	PRO	-	CAGW	22.6055%	-	9.1.1

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 9.1.2 and is consistent with the approved calculation from the Company's previous filing, UE-111190. This factor is then applied to the generation related components of the revenue requirement.

PacifiCorp
Washington General Rate Case - June 2012
Production Factor Adjustment

FERC Function	FERC Acct.	WCA Fact.	Unadjusted / Per Books			Before Production Factor			After Production Factor					
			Washington Allocated Results	5.1 Net Power Costs - Remaining	5.1.1 Net Power Costs - Pro Forma	8.4 Major Plant Additions	Washington Allocated Results	Production Factor	Normalized Washington Allocated Results	Washington Allocated Results	Production Factor	Normalized Washington Allocated Results		
Electric Plant In Service Steam Production Hydro Production	310-317	JBG	-	-	-	27,680,093	-	-	101.777%	-	-	-	-	9.1
	330-337	CAGW	-	-	-	27,680,093	-	-	101.777%	28,171,968	491,875	28,171,968	491,875	9.1
Depreciation Reserve Steam Production Hydro Production	108SP	JBG	-	-	-	(905,232)	-	-	101.777%	(921,318)	-	(921,318)	-	9.1
	108HP	CAGW	-	-	-	(905,232)	(905,232)	(905,232)	101.777%	(921,318)	(16,086)	(921,318)	(16,086)	9.1
Depreciation Expense Steam Production Hydro Production	403SP	JBG	-	-	-	905,232	-	-	101.777%	921,318	-	921,318	-	9.1
	403HP	CAGW	-	-	-	905,232	905,232	905,232	101.777%	921,318	16,086	921,318	16,086	9.1
Hydro Production	535-545	CAGW	-	-	-	-	-	-	101.777%	-	-	-	-	9.1
Net Power Costs Sales for Resale Purchased Power Purchased Power Wheeling Expenses Wheeling Expenses Fuel Expenses Fuel Expenses	447NPC	CAGW	20,284,350	29,221,419	(32,766,632)	16,739,137	-	-	101.777%	17,036,591	297,454	17,036,591	297,454	9.1
	555NPC	CAGW	65,537,006	20,761,809	(46,341,149)	39,957,666	-	-	101.777%	40,667,714	710,048	40,667,714	710,048	9.1
	555NPC	CAEW	1,760,475	3,338,986	(2,296,117)	2,803,343	-	-	101.777%	2,853,159	49,815	2,853,159	49,815	9.1
	565NPC	CAGW	24,045,878	(213,281)	(166,416)	23,666,181	-	-	101.777%	24,086,729	420,548	24,086,729	420,548	9.1
	565NPC	CAEW	43,778,996	(3,081,390)	6,024,588	46,722,194	-	-	101.777%	47,552,447	830,253	47,552,447	830,253	9.1
	501NPC	CAEW	24,376,699	3,490,111	(5,915,796)	21,951,012	-	-	101.777%	22,341,082	390,069	22,341,082	390,069	9.1
	547NPC	CAEW	139,214,705	(4,925,185)	(15,928,260)	118,361,260	-	-	101.777%	120,464,540	2,103,280	120,464,540	2,103,280	9.1
Plant Additions - Tax Impacts	SCHMAT	JBG	-	-	-	-	-	-	101.777%	-	-	-	-	9.1
	SCHMAT	CAGW	-	-	-	905,232	-	-	101.777%	921,318	16,086	921,318	16,086	9.1
	SCHMDT	JBG	-	-	-	(7,298,872)	-	-	101.777%	(7,428,573)	(129,701)	(7,428,573)	(129,701)	9.1
	SCHMDT	CAGW	-	-	-	(3,112,906)	-	-	101.777%	(3,168,222)	(55,316)	(3,168,222)	(55,316)	9.1
	41010	JBG	-	-	-	(6,026,086)	-	-	101.777%	(6,133,170)	(107,084)	(6,133,170)	(107,084)	9.1