

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

	(a) Unadjusted Results 2013 CBR	(b) Restating Adjustments	(c) Total Adjusted Actual Results	(d) Pro Forma Adjustments	(e) Adjusted Results at Present Rates	(f) Price Change	(g) Adjusted Results With Price Change
Operating Revenues:						2.41%	
1 General Business Revenues	\$ 317,700,180	\$ 3,905,479	\$ 321,605,659	\$ -	\$ 321,605,659	\$ 7,740,733	\$ 329,346,392
2 Interdepartmental	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
3 Special Sales	\$ 18,487,997	\$ 49,115,714	\$ 67,603,711	\$ (47,045,812)	\$ 20,557,899	\$ -	\$ 20,557,899
4 Other operating revenues	\$ 11,424,456	\$ (5,636,807)	\$ 5,787,649	\$ (317,051)	\$ 5,470,598	\$ -	\$ 5,470,598
5 Total Operating Revenues	\$ 347,612,633	\$ 47,384,386	\$ 394,997,019	\$ (47,362,863)	\$ 347,634,157	\$ 7,740,733	\$ 355,374,890
Operating Expenses:							
7 Steam Production	\$ 59,484,322	\$ 2,343,667	\$ 61,827,989	\$ 5,079,244	\$ 66,907,233	\$ -	\$ 66,907,233
8 Nuclear Production	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
9 Hydro Production	\$ 7,355,376	\$ (28,190)	\$ 7,327,186	\$ 104,470	\$ 7,431,655	\$ -	\$ 7,431,655
10 Other Power Supply	\$ 94,996,039	\$ 34,773,731	\$ 129,769,770	\$ (55,361,467)	\$ 74,408,303	\$ -	\$ 74,408,303
11 Transmission	\$ 27,085,771	\$ 303,885	\$ 27,389,656	\$ 3,751,494	\$ 31,141,151	\$ -	\$ 31,141,151
12 Distribution	\$ 12,193,373	\$ (371,809)	\$ 11,821,564	\$ 259,056	\$ 12,080,619	\$ -	\$ 12,080,619
13 Customer Accounting	\$ 6,347,128	\$ 402,258	\$ 6,749,386	\$ 140,246	\$ 6,889,632	\$ 47,296	\$ 6,936,928
14 Customer Service & Info	\$ 11,445,807	\$ (10,683,513)	\$ 762,294	\$ 21,520	\$ 783,814	\$ -	\$ 783,814
15 Sales	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
16 Administrative & General	\$ 13,226,426	\$ (1,360,416)	\$ 11,866,010	\$ 313,214	\$ 12,179,224	\$ -	\$ 12,179,224
17 O&M Expense	\$ 232,134,242	\$ 25,379,614	\$ 257,513,856	\$ (45,692,224)	\$ 211,821,632	\$ 47,296	\$ 211,868,928
18 Depreciation	\$ 42,465,252	\$ 1,209,606	\$ 43,674,858	\$ 750,603	\$ 44,425,461	\$ -	\$ 44,425,461
19 Amortization	\$ 5,034,157	\$ -	\$ 5,034,157	\$ 82,362	\$ 5,116,519	\$ -	\$ 5,116,519
20 Taxes Other than Income	\$ 21,700,554	\$ (41,073)	\$ 21,659,481	\$ (807,244)	\$ 20,852,236	\$ 315,280	\$ 21,167,516
21 Income Taxes: Federal	\$ 1,000,694	\$ 7,624,348	\$ 8,625,042	\$ (3,488,183)	\$ 5,136,859	\$ 2,582,354	\$ 7,719,214
22 : State	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
23 Deferred Income Taxes	\$ 4,870,545	\$ (1,356,097)	\$ 3,514,448	\$ 2,341,344	\$ 5,855,792	\$ -	\$ 5,855,792
24 Investment Tax Credit Adj.	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
25 Misc. Revenue & Expense	\$ 17,412	\$ (3,490)	\$ 13,922	\$ (776,049)	\$ (762,127)	\$ -	\$ (762,127)
26 Total Operating Expenses:	\$ 307,222,856	\$ 32,812,907	\$ 340,035,763	\$ (47,589,392)	\$ 292,446,371	\$ 2,944,930	\$ 295,391,302
27 Net Operating Revenue :	\$ 40,389,777	\$ 14,571,479	\$ 54,961,256	\$ 226,529	\$ 55,187,785	\$ 4,795,803	\$ 59,983,587
Rate Base:							
28 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
29 Plant Held for Future Use	\$ 234,062	\$ -	\$ 234,062	\$ -	\$ 234,062	\$ -	\$ 234,062
30 Misc. Deferred Debits	\$ 13,696,536	\$ (5,468,735)	\$ 8,227,801	\$ (202,652)	\$ 8,025,150	\$ -	\$ 8,025,150
31 Electric Plant Acq Adj	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
32 Nuclear Fuel	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
33 Prepayments	\$ 1,743,279	\$ (1,743,279)	\$ 0	\$ -	\$ 0	\$ -	\$ 0
34 Fuel Stock	\$ 6,914,149	\$ (6,914,149)	\$ 0	\$ -	\$ 0	\$ -	\$ 0
35 Material & Supplies	\$ 6,926,885	\$ (6,926,885)	\$ 0	\$ -	\$ 0	\$ -	\$ 0
36 Working Capital	\$ 2,438,704	\$ 28,579,779	\$ 31,018,483	\$ -	\$ 31,018,483	\$ -	\$ 31,018,483
37 Weatherization Loans	\$ 1,932,316	\$ -	\$ 1,932,316	\$ -	\$ 1,932,316	\$ -	\$ 1,932,316
38 Misc. Rate Base	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
39 Total Electric Plant:	\$ 1,681,868,592	\$ 70,732,691	\$ 1,752,601,283	\$ 40,534,413	\$ 1,793,135,696	\$ -	\$ 1,793,135,696
Deductions:							
40 Accum. Prov. for Depreciation	\$ (609,540,662)	\$ (29,125,686)	\$ (638,666,348)	\$ (967,568)	\$ (639,633,916)	\$ -	\$ (639,633,916)
41 Accum. Prov. for Amortization	\$ (46,230,330)	\$ (38,827)	\$ (46,269,157)	\$ -	\$ (46,269,157)	\$ -	\$ (46,269,157)
42 Accum. Deferred Income Tax	\$ (231,233,127)	\$ (13,295,616)	\$ (244,528,743)	\$ (2,143,045)	\$ (246,671,788)	\$ -	\$ (246,671,788)
43 Unamortized ITC	\$ (248,421)	\$ 1,646	\$ (246,775)	\$ -	\$ (246,775)	\$ -	\$ (246,775)
44 Customer Advances for Const.	\$ (7,410)	\$ (481,414)	\$ (488,824)	\$ -	\$ (488,824)	\$ -	\$ (488,824)
45 Customer Service Deposits	\$ -	\$ (3,361,134)	\$ (3,361,134)	\$ -	\$ (3,361,134)	\$ -	\$ (3,361,134)
46 Miscellaneous Deductions	\$ (6,352,268)	\$ (83,643)	\$ (6,435,911)	\$ (402,746)	\$ (6,838,656)	\$ -	\$ (6,838,656)
47 Total Rate Base Deductions:	\$ (893,612,218)	\$ (46,384,674)	\$ (939,996,892)	\$ (3,513,359)	\$ (943,510,251)	\$ -	\$ (943,510,251)
48 Total Rate Base:	\$ 788,256,374	\$ 24,348,018	\$ 812,604,392	\$ 37,021,053	\$ 849,625,445	\$ -	\$ 849,625,445
49 Return on Rate Base	5.124%		6.764%		6.496%		7.060%
TAX CALCULATION						35.00%	
50 Operating Revenue	\$ 46,261,016	\$ 20,839,730	\$ 67,100,746	\$ (920,310)	\$ 66,180,436	\$ 7,378,157	\$ 73,558,593
51 Other Deductions	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
52 Interest (AFUDC)	\$ (3,560,992)	\$ 0	\$ (3,560,992)	\$ -	\$ (3,560,992)	\$ -	\$ (3,560,992)
53 Interest	\$ 21,485,186	\$ (\$177,757)	\$ 21,307,429	\$ 970,735	\$ 22,278,164	\$ -	\$ 22,278,164
54 Schedule "M" additions	\$ (9,707,042)	\$ \$1,307,442	\$ (8,399,600)	\$ 549,094	\$ (7,850,506)	\$ -	\$ (7,850,506)
55 Schedule "M" deductions	\$ -	\$ \$541,076	\$ 541,076	\$ 6,718,479	\$ 7,259,555	\$ -	\$ 7,259,555
56 Income Before Tax	\$ 18,629,780	\$ 21,783,853	\$ 40,413,633	\$ (8,060,430)	\$ 32,353,203	\$ 7,378,157	\$ 39,731,360
57 State Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -
58 Taxable Income	\$ 18,629,780	\$ 21,783,853	\$ 40,413,633	\$ (8,060,430)	\$ 32,353,203	\$ 7,378,157	\$ 39,731,360
59 Federal Income Tax Before Credits	\$ 6,520,423	\$ 7,624,348	\$ 14,144,771	\$ (2,821,150)	\$ 11,323,621	\$ 2,582,354	\$ 13,905,976
60 Energy Tax Credits	\$ (5,519,729)	\$ -	\$ (5,519,729)	\$ (667,033)	\$ (6,186,762)	\$ -	\$ (6,186,762)
61 Federal Income Tax-Current	\$ 1,000,694	\$ 7,624,348	\$ 8,625,042	\$ (3,488,183)	\$ 5,136,859	\$ 2,582,354	\$ 7,719,214