

APPENDIX 1

STAFF REVENUE REQUIREMENTS SUMMARY

PacifiCorp Docket UE-100749

		(1) Unadjusted Results	(2) Ratemaking Adjustments	(3) Total Adjusted at Present Rates	(4) Per Staff 9.5%	(5) Results With Price Change
Operating Revenues:						
1	General Business Revenues	\$ 266,100,835	\$ 6,859,537	\$ 272,960,372	\$ 25,955,342	\$ 298,915,714
2	Interdepartmental	\$ -	\$ -	\$ -	\$ -	\$ -
3	Special Sales	\$ 78,723,890	\$ (42,391,164)	\$ 36,332,726	\$ -	\$ 36,332,726
4	Other operating revenues	\$ 12,554,857	\$ (1,173,928)	\$ 11,380,929	\$ -	\$ 11,380,929
5	Total Operating Revenues	\$ 357,379,582	\$ (36,705,555)	\$ 320,674,027	\$ 25,955,342	\$ 346,629,369
6						
7	Operating Expenses:					
8	Steam Production	\$ 48,371,133	\$ 3,079,839	\$ 51,450,972	\$ -	\$ 51,450,972
9	Nuclear Production	\$ -	\$ -	\$ -	\$ -	\$ -
10	Hydro Production	\$ 6,349,038	\$ 16,093	\$ 6,365,131	\$ -	\$ 6,365,131
11	Other Power Supply	\$ 125,305,885	\$ (22,073,605)	\$ 103,232,280	\$ -	\$ 103,232,280
12	Transmission	\$ 25,362,553	\$ 3,902,078	\$ 29,264,631	\$ -	\$ 29,264,631
13	Distribution	\$ 13,621,607	\$ 98,475	\$ 13,720,082	\$ -	\$ 13,720,082
14	Customer Accounting	\$ 8,025,975	\$ 62,199	\$ 8,088,174	\$ 145,485	\$ 8,233,659
15	Customer Service & Info	\$ 5,423,426	\$ (4,857,991)	\$ 565,435	\$ -	\$ 565,435
16	Sales	\$ -	\$ -	\$ -	\$ -	\$ -
17	Administrative & General	\$ 12,167,263	\$ (1,401,993)	\$ 10,765,270	\$ -	\$ 10,765,270
18	Total O&M Expense	\$ 244,626,880	\$ (21,174,905)	\$ 223,451,975	\$ 145,485	\$ 223,597,460
19	Depreciation	\$ 36,705,844	\$ (444,461)	\$ 36,261,383	\$ -	\$ 36,261,383
20	Amortization	\$ 4,017,010	\$ (351,858)	\$ 3,665,152	\$ -	\$ 3,665,152
21	Taxes Other than Income	\$ 17,744,812	\$ (470,741)	\$ 17,274,071	\$ 1,057,161	\$ 18,331,232
22	Income Taxes: Federal	\$ (13,966,180)	\$ (8,949,760)	\$ (22,915,940)	\$ 8,663,444	\$ (14,252,496)
23	State	\$ -	\$ -	\$ -	\$ -	\$ -
24	Deferred Income Taxes	\$ 22,359,798	\$ 2,991,633	\$ 25,351,431	\$ -	\$ 25,351,431
25	Investment Tax Credit Adj.	\$ -	\$ -	\$ -	\$ -	\$ -
26	Misc. Revenue & Expense	\$ (341,244)	\$ (512,417)	\$ (853,661)	\$ -	\$ (853,661)
27	Total Operating Expenses:	\$ 311,146,920	\$ (28,912,509)	\$ 282,234,411	\$ 9,866,089	\$ 292,100,500
28						
29	Operating Revenue for Return:	\$ 46,232,662	\$ (7,793,045)	\$ 38,439,617	\$ 16,089,253	\$ 54,528,869
30						
31	Rate Base:					
32	Electric Plant in Service	\$ 1,398,743,841	\$ 2,990,135	\$ 1,401,733,976	\$ -	\$ 1,401,733,976
33	Plant Held for Future Use	\$ 37,310	\$ -	\$ 37,310	\$ -	\$ 37,310
34	Misc. Deferred Debits	\$ 6,671,729	\$ 12,477,362	\$ 19,149,091	\$ -	\$ 19,149,091
35	Electric Plant Acq Adj	\$ -	\$ -	\$ -	\$ -	\$ -
36	Nuclear Fuel	\$ -	\$ -	\$ -	\$ -	\$ -
37	Prepayments	\$ 2,850,428	\$ (2,850,428)	\$ 0	\$ -	\$ 0
38	Fuel Stock	\$ 3,524,551	\$ (3,524,551)	\$ -	\$ -	\$ -
39	Material & Supplies	\$ 7,763,143	\$ (7,763,143)	\$ -	\$ -	\$ -
40	Working Capital	\$ 2,159,291	\$ (2,159,291)	\$ (0)	\$ -	\$ (0)
41	Weatherization Loans	\$ 2,046,741	\$ -	\$ 2,046,741	\$ -	\$ 2,046,741
42	Misc. Rate Base	\$ 268,577	\$ (268,576)	\$ 1	\$ -	\$ 1
43	Total Electric Plant:	\$ 1,424,065,611	\$ (1,098,493)	\$ 1,422,967,118	\$ -	\$ 1,422,967,118
44						
45	Deductions:					
46	Accum. Prov. for Depreciation	\$ (503,192,584)	\$ 16,084,595	\$ (487,107,989)	\$ -	\$ (487,107,989)
47	Accum. Prov. for Amortization	\$ (34,606,345)	\$ -	\$ (34,606,345)	\$ -	\$ (34,606,345)
48	Accum. Deferred Income Tax	\$ (128,569,574)	\$ (31,795,308)	\$ (160,364,882)	\$ -	\$ (160,364,882)
49	Unamortized ITC	\$ (1,096,753)	\$ 144,386	\$ (952,367)	\$ -	\$ (952,367)
50	Customer Advances for Const.	\$ (334,500)	\$ 23,143	\$ (311,357)	\$ -	\$ (311,357)
51	Customer Service Deposits	\$ -	\$ (2,980,496)	\$ (2,980,496)	\$ -	\$ (2,980,496)
52	Miscellaneous Deductions	\$ (4,865,967)	\$ (2,782,870)	\$ (7,648,837)	\$ -	\$ (7,648,837)
53		\$ -	\$ -	\$ -	\$ -	\$ -
54	Total Rate Base Deductions:	\$ (672,665,723)	\$ (21,306,550)	\$ (693,972,273)	\$ -	\$ (693,972,273)
55						
56	Total Rate Base:	\$ 751,399,888	\$ (22,405,043)	\$ 728,994,845	\$ -	\$ 728,994,845
57						
58	Return on Rate Base	6.153%	-	5.273%	-	7.480%
59						
61	TAX CALCULATION					
62				0.35	0.00%	35.00%
63						
64	Operating Revenue	\$ 54,626,280	\$ (13,751,173)	\$ 40,875,107	\$ 24,752,696	\$ 65,627,803
65	Other Deductions	\$ -	\$ -	\$ -	\$ -	\$ -
66	Interest (AFUDC)	\$ (4,599,793)	\$ 217,013	\$ (4,382,780)	\$ -	\$ (4,382,780)
67	Interest	\$ 25,236,151	\$ (4,797,760)	\$ 20,438,391	\$ -	\$ 20,438,391
68	Schedule "M" additions	\$ (73,893,294)	\$ (516,263)	\$ (74,409,557)	\$ -	\$ (74,409,557)
69	Schedule "M" deductions	\$ -	\$ (226,620)	\$ (226,620)	\$ -	\$ (226,620)
70						
71	Income Before Tax	\$ (39,903,372)	\$ (9,460,068)	\$ (49,363,440)	\$ 24,752,696	\$ 124,208,370
72	State Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -
73	Taxable Income	\$ (39,903,372)	\$ (9,460,068)	\$ (49,363,440)	\$ 24,752,696	\$ 124,208,370
74	Adjustments to FIT	\$ -	\$ (5,638,736)	\$ (5,638,736)	\$ -	\$ (5,638,736)
75	Federal Income Tax-Current	\$ (13,966,180)	\$ (8,949,760)	\$ (22,915,940)	\$ 8,663,444	\$ (14,252,497)