

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

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WASHINGTON UTILITIES AND)	
TRANSPORTATION COMMISSION,)	
)	
Complainant,)	
)	
v.)	Docket No. UE-100749
)	
PACIFICORP d/b/a PACIFIC POWER)	
AND LIGHT COMPANY,)	
)	
Respondent.)	
_____)	

EXHIBIT NO.__(GRM-4)

**AMERENUE
CASE NO. ER-2010-0036**

October 5, 2010

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MISSOURI JURISDICTIONAL ORIGINAL COST RATE BASE AND COST OF SERVICE
FOR THE TWELVE MONTHS ENDED MARCH 31, 2009 WITH TRUE-UP THROUGH FEBRUARY 28, 2010
(\$000)

<u>LINE</u>	<u>DESCRIPTION</u> (A)	<u>REFERENCE</u> (B)	<u>MISSOURI JURISDICTIONAL AMOUNT</u> (C)
A. Original Cost Rate Base			
1	Original Cost of Plant In Service	SCHEDULE GSW-E1-2	\$ 12,617,264
2	Less: Reserves for Depreciation	SCHEDULE GSW-E2-2	5,527,036
3	Net Original Cost of Plant		<u>7,090,229</u>
4	Materials and Supplies	SCHEDULE GSW-E3-2	366,866
5	Average Prepayments	SCHEDULE GSW-E4-2	10,015
6	Cash Working Capital	SCHEDULE GSW-E5	9,677
7	Interest Expense Cash Requirement	SCHEDULE GSW-E6	(27,242)
8	Federal Income Tax Cash Requirement	SCHEDULE GSW-E6	(496)
9	State Income Tax Cash Requirement	SCHEDULE GSW-E6	(78)
10	City Earnings Tax Cash Requirement	SCHEDULE GSW-E6	(211)
11	Average Customer Advances for Construction	SCHEDULE GSW-E7	(2,814)
12	Average Customer Deposits	SCHEDULE GSW-E7	(15,641)
13	Accumulated Deferred Taxes on Income	SCHEDULE GSW-E8	(1,396,803)
14	Pension Tracker Reg Liability	SCHEDULE GSW-E9	(4,251)
15	OPEB Tracker Reg Liability	SCHEDULE GSW-E9	(27,806)
16	Total Original Cost Rate Base		<u>\$ 6,001,444</u>
B. Revenue Requirement			
Operating Expenses:			
17	Production	SCHEDULE GSW-E11-5	\$ 1,200,541
18	Transmission	SCHEDULE GSW-E11-5	40,522
19	Regional Market Expenses	SCHEDULE GSW-E11-5	8,535
20	Distribution	SCHEDULE GSW-E11-5	204,335
21	Customer Accounts	SCHEDULE GSW-E11-5	56,887
22	Customer Service	SCHEDULE GSW-E11-5	11,020
23	Sales	SCHEDULE GSW-E11-5	1,195
24	Administrative and General	SCHEDULE GSW-E11-5	271,713
25	Total Operating Expenses		<u>1,794,748</u>
26	Depreciation and Amortization	SCHEDULE GSW-E12-3	376,408
27	Taxes Other than Income Taxes	SCHEDULE GSW-E13-3	130,950
Income Taxes-Based on Proposed Rate of Return			
28	Federal	SCHEDULE GSW-E14	170,952
29	State	SCHEDULE GSW-E14	26,864
30	City Earnings	SCHEDULE GSW-E14	324
31	Total Income Taxes		<u>198,140</u>
Deferred Income Taxes			
32	Deferred Income Tax Expense	SCHEDULE GSW-E14	(1,898)
33	I.T.C. Amortization	SCHEDULE GSW-E14	(4,683)
34	Total Deferred Income Taxes		<u>(6,581)</u>
35	Return (Rate base * 8.577%)	8.577%	<u>514,744</u>
36	Total Revenue Requirement		<u>\$ 3,008,409</u>

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MISSOURI ELECTRIC
CASH WORKING CAPITAL
TWELVE MONTHS ENDED MARCH 31, 2009 WITH TRUE-UP THROUGH FEBRUARY 28, 2010
(\$000)

LINE	DESCRIPTION (A)	REVENUE	EXPENSE	NET	TEST YEAR EXPENSE (F)	CASH WORKING	
		LAG(1) (B)	LEAD (1) (C)	LEAD/LAG (D)		FACTOR (E)	CAPITAL REQUIREMENT (G)
1	PENSIONS AND BENEFITS	36.820	(32.900)	3.920	0.010740	\$ 108,558	\$ 1,166
2	PURCHASED POWER	36.820	(22.500)	14.320	0.039233	128,333	5,035
3	PAYROLL & WITHHOLDINGS	36.820	(11.510)	25.310	0.069342	343,990	23,853
4	FUEL						
5	NUCLEAR	36.820	(15.210)	21.610	0.059205	72,522	4,294
6	COAL	36.820	(21.310)	15.510	0.042493	627,394	26,660
7	OIL	36.820	(13.180)	23.640	0.064767	2,106	136
8	NATURAL GAS	36.820	(39.450)	(2.630)	(0.007205)	27,928	(201)
9	UNCOLLECTIBLE ACCOUNTS	36.820	(36.820)	0.000	-	11,690	-
10	OTHER OPERATING EXPENSES	36.820	(42.140)	(5.320)	(0.014575)	<u>472,227</u>	<u>(6,883)</u>
11	TOTAL O&M EXPENSES					1,794,748	
12	TOTAL CASH WORKING CAPITAL REQUIREMENT						54,060
13	FICA - EMPLOYER'S PORTION	36.820	(13.160)	23.660	0.064822	20,439	1,325
14	FEDERAL UNEMPLOYMENT TAXES	36.820	(76.380)	(39.560)	(0.108384)	241	(26)
15	STATE UNEMPLOYMENT TAXES	36.820	(76.380)	(39.560)	(0.108384)	509	(55)
16	CORPORATE FRANCHISE TAXES	36.820	77.000	113.820	0.311836	1,997	623
17	PROPERTY TAXES	36.820	(183.000)	(146.180)	(0.400493)	96,997	(38,847)
18	SALES TAXES	36.820	(35.210)	1.610	0.004411	42,657	188
19	USE TAXES	36.820	(76.380)	(39.560)	(0.108384)	1,261	(137)
20	GROSS RECEIPTS TAXES	23.410	(51.050)	(27.640)	(0.075726)	98,361	(7,448)
21	ST. LOUIS PAYROLL EXPENSE TAXES	36.820	(76.380)	(39.560)	(0.108384)	<u>52</u>	<u>(6)</u>
22	TOTAL TAXES					262,514	
23	NET CUSTOMER SUPPLIED FUNDS						<u>(44,383)</u>
24	NET CASH WORKING CAPITAL REQUIREMENT						<u>\$ 9,677</u>

25 (1) Revenue Lag and Expense Lead per direct testimony of Company witness Michael J. Adams.

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INTEREST EXPENSE CASH REQUIREMENT AND
FEDERAL AND STATE INCOME TAX AND CITY EARNINGS TAX CASH REQUIREMENTS
FOR THE TWELVE MONTHS ENDED MARCH 31, 2009 WITH TRUE-UP THROUGH FEBRUARY 28, 2010
(\$000)

<u>LINE</u>	<u>DESCRIPTION</u> (A)	<u>MISSOURI</u> <u>JURISDICTIONAL</u> (B)
	INTEREST EXPENSE CASH REQUIREMENT	
1	MISSOURI JURISDICTIONAL INTEREST ON LONG-TERM DEBT	\$ 182,684
2	FACTOR PER DIRECT TESTIMONY OF MICHAEL J. ADAMS	-14.91%
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3	INTEREST EXPENSE CASH REQUIREMENT	<u>\$ (27,242)</u>
	FEDERAL INCOME TAX CASH REQUIREMENT	
4	MISSOURI JURISDICTIONAL CURRENT FEDERAL INCOME TAXES	\$ 170,951
5	FACTOR PER DIRECT TESTIMONY OF MICHAEL J. ADAMS	-0.29%
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6	FEDERAL INCOME TAX CASH REQUIREMENT	<u>\$ (496)</u>
	STATE INCOME TAX CASH REQUIREMENT	
7	MISSOURI JURISDICTIONAL STATE INCOME TAXES	\$ 26,864
8	FACTOR PER DIRECT TESTIMONY OF MICHAEL J. ADAMS	-0.29%
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9	STATE INCOME TAX CASH REQUIREMENT	<u>\$ (78)</u>
	CITY EARNINGS TAX CASH REQUIREMENT	
10	MISSOURI JURISDICTIONAL CITY EARNINGS TAX	\$ 324
11	FACTOR PER DIRECT TESTIMONY OF MICHAEL J. ADAMS	-64.98%
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12	CITY EARNINGS TAX CASH REQUIREMENT	<u>\$ (211)</u>