

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND)	
TRANSPORTATION COMMISSION,)	
)	
Complainant,)	
)	
v.)	Docket No. UE-111190
)	
PACIFICORP D/B/A PACIFIC)	
POWER & LIGHT COMPANY,)	
)	
Respondent.)	

EXHIBIT NO. ____ (DWS-3)

ICNU Results of Operations Summary

January 6, 2012

PacifiCorp
Washington General Rate Case - December 2010
ICNU Results of Operations Summary

	(1)	(2)	(3)	(4)	(5)	(6)	(7)	
			(1) + (2)		(3) + (4)		(5) + (6)	
	Unadjusted Results	Restating Adjustments	Total Restated Actual Results	Proforma Adjustments	Total Normalized Results	Price Change	Results with Price Change	
Operating Revenues:								
General Business Revenues	256,639,553	16,233,190	272,872,743	33,183,479	306,056,223	(807,724)	305,248,499	-0.3%
Interdepartmental	-	-	-	-	-	-	-	-
Special Sales	74,513,001	941,248	75,454,249	(33,733,520)	41,720,729	-	41,720,729	-
Other Operating Revenues	25,032,634	(9,224,242)	15,808,392	(7,914,206)	7,894,185	-	7,894,185	-
Total Operating Revenues	356,185,188	7,950,196	364,135,384	(8,464,247)	355,671,137	(807,724)	354,863,413	
Operating Expenses:								
Steam Production	54,286,270	(1,565,216)	52,721,054	1,407,802	54,128,856	-	54,128,856	-
Nuclear Production	-	-	-	-	-	-	-	-
Hydro Production	7,051,085	7,512	7,058,597	(229,180)	6,829,417	-	6,829,417	-
Other Power Supply	118,807,032	9,517,862	128,324,894	(19,995,413)	108,329,480	-	108,329,480	-
Transmission	29,119,799	(71,947)	29,047,852	(3,764,609)	25,283,243	-	25,283,243	-
Distribution	11,983,586	(21,040)	11,962,546	365,621	12,328,167	-	12,328,167	-
Customer Accounting	8,088,803	(17,799)	8,071,005	(1,107,199)	6,963,806	(4,095)	6,959,711	-
Customer Service & Info Sales	9,439,582	(8,808,315)	631,267	-	631,267	-	631,267	-
Administrative & General	10,269,547	117,451	10,386,997	(771,363)	9,615,634	-	9,615,634	-
Total O&M Expenses	249,045,704	(841,493)	248,204,211	(24,094,341)	224,109,870	(4,095)	224,105,775	
Depreciation	37,836,762	(426,874)	37,409,888	(361,953)	37,047,935	-	37,047,935	-
Amortization	4,000,829	(174,729)	3,826,101	(402,432)	3,423,669	-	3,423,669	-
Taxes Other Than Income	17,194,582	(46,288)	17,148,294	1,741,720	18,890,014	(32,899)	18,857,116	-
Income Taxes - Federal	(13,444,798)	2,035,642	(11,409,156)	3,807,757	(7,601,399)	(269,755)	(7,871,155)	-
Income Taxes - State	-	-	-	-	-	-	-	-
Income Taxes - Def Net	22,579,758	(1,287,872)	21,291,886	974,091	22,265,977	-	22,265,977	-
Investment Tax Credit Adj.	-	-	-	-	-	-	-	-
Misc Revenue & Expense	(384,318)	(685,916)	(1,070,234)	15,952	(1,054,282)	-	(1,054,282)	-
Total Operating Expenses:	316,828,520	(1,427,530)	315,400,990	(18,319,206)	297,081,784	(306,749)	296,775,035	
Operating Rev For Return:	39,356,668	9,377,726	48,734,394	9,854,958	58,589,352	(500,974)	58,088,378	
Rate Base:								
Electric Plant In Service	1,463,726,642	31,647,607	1,495,374,248	(15,715,509)	1,479,658,740	-	1,479,658,740	-
Plant Held for Future Use	37,964	-	37,964	-	37,964	-	37,964	-
Misc Deferred Debits	21,830,245	(2,373,510)	19,456,735	(3,261,121)	16,195,615	-	16,195,615	-
Elec Plant Acq Adj	-	-	-	-	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-	-	-
Prepayments	2,240,510	(2,240,510)	(0)	-	(0)	-	(0)	-
Fuel Stock	4,907,986	(4,907,986)	(0)	-	(0)	-	(0)	-
Material & Supplies	7,435,681	(7,435,681)	(0)	-	(0)	-	(0)	-
Working Capital	3,098,081	(3,098,081)	-	-	-	-	-	-
Weatherization	2,010,464	-	2,010,464	-	2,010,464	-	2,010,464	-
Misc Rate Base	102,469	(102,469)	(0)	-	(0)	-	(0)	-
Total Electric Plant:	1,505,390,042	11,489,370	1,516,879,411	(18,976,629)	1,497,902,782	-	1,497,902,782	
Rate Base Deductions:								
Accum Prov For Deprec	(533,422,816)	(10,099,131)	(543,521,946)	15,685,303	(527,836,644)	-	(527,836,644)	-
Accum Prov For Amort	(36,329,778)	-	(36,329,778)	-	(36,329,778)	-	(36,329,778)	-
Accum Def Income Tax	(172,602,483)	311,143	(172,291,340)	(21,662)	(172,313,002)	-	(172,313,002)	-
Unamortized ITC	(876,653)	103,982	(772,671)	-	(772,671)	-	(772,671)	-
Customer Adv For Const	(752)	(293,988)	(294,740)	-	(294,740)	-	(294,740)	-
Customer Service Deposits	-	(3,291,206)	(3,291,206)	-	(3,291,206)	-	(3,291,206)	-
Misc Rate Base Deductions	(4,646,784)	(1,978,325)	(6,625,109)	56,207	(6,568,902)	-	(6,568,902)	-
Total Rate Base Deductions	(747,879,265)	(15,247,525)	(763,126,790)	15,719,848	(747,406,942)	-	(747,406,942)	
Total Rate Base:	757,510,777	(3,758,155)	753,752,621	(3,256,781)	750,495,841	-	750,495,841	
Return on Rate Base	5.20%	1.27%	6.47%	1.34%	7.81%	-0.07%	7.74%	
Return on Equity	4.61%	2.59%	7.20%	2.73%	9.93%	-0.13%	9.80%	