

PacifiCorp Results of Operations For Rate-making Purposes  
For The Twelve Months Ended December 2009 - Washington  
Revenue Requirements Summary

Docket UE-100749

	(1) Unadjusted Results	(2) Rate-making Adjustments	(3) Total Adjusted at Present Rates	(4) Per Staff 10.58%	(5) Results With Price Change
<b>Operating Revenues:</b>					
1 General Business Revenues	\$ 266,100,835	\$ 6,859,537	\$ 272,960,372	\$ 28,870,410	\$ 301,830,782
2 Interdepartmental	\$ -	\$ -	\$ -	\$ -	\$ -
3 Special Sales	\$ 78,723,890	\$ (39,752,892)	\$ 38,970,998	\$ -	\$ 38,970,998
4 Other operating revenues	\$ 12,554,857	\$ (1,730,482)	\$ 10,824,375	\$ -	\$ 10,824,375
5 <b>Total Operating Revenues</b>	\$ 357,379,582	\$ (34,623,837)	\$ 322,755,745	\$ 28,870,410	\$ 351,626,155
<b>Operating Expenses:</b>					
8 Steam Production	\$ 48,371,133	\$ 2,862,819	\$ 51,233,952	\$ -	\$ 51,233,952
9 Nuclear Production	\$ -	\$ -	\$ -	\$ -	\$ -
10 Hydro Production	\$ 6,349,038	\$ 16,093	\$ 6,365,131	\$ -	\$ 6,365,131
11 Other Power Supply	\$ 125,305,885	\$ (16,742,737)	\$ 108,563,148	\$ -	\$ 108,563,148
12 Transmission	\$ 25,362,553	\$ 3,197,288	\$ 28,559,841	\$ -	\$ 28,559,841
13 Distribution	\$ 13,621,607	\$ 98,475	\$ 13,720,082	\$ -	\$ 13,720,082
14 Customer Accounting	\$ 8,025,975	\$ 62,199	\$ 8,088,174	\$ 161,824	\$ 8,249,999
15 Customer Service & Info	\$ 5,423,426	\$ (4,856,178)	\$ 567,248	\$ -	\$ 567,248
16 Sales	\$ -	\$ -	\$ -	\$ -	\$ -
17 Administrative & General	\$ 12,167,263	\$ (1,218,316)	\$ 10,948,947	\$ -	\$ 10,948,947
18 <b>Total O&amp;M Expense</b>	\$ 244,626,880	\$ (16,580,356)	\$ 228,046,524	\$ 161,824	\$ 228,208,348
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	\$ 1,175,892	\$ 18,449,963
22 Income Taxes: Federal	\$ (13,966,180)	\$ (9,826,724)	\$ (23,792,904)	\$ 9,636,443	\$ (14,156,461)
23 : State	\$ -	\$ -	\$ -	\$ -	\$ -
24 Deferred Income Taxes	\$ 22,359,798	\$ 2,874,470	\$ 25,234,268	\$ -	\$ 25,234,268
25 Investment Tax Credit Adj.	\$ -	\$ -	\$ -	\$ -	\$ -
26 Misc. Revenue & Expense	\$ (341,244)	\$ (202,997)	\$ (544,241)	\$ -	\$ (544,241)
27 <b>Total Operating Expenses:</b>	\$ 311,146,920	\$ (25,002,666)	\$ 286,144,254	\$ 10,974,159	\$ 297,118,413
28	\$ -	\$ -	\$ -	\$ -	\$ -
29 <b>Operating Revenue for Return</b>	\$ 46,232,662	\$ (9,621,171)	\$ 36,611,491	\$ 17,896,251	\$ 54,507,742
<b>Rate Base:</b>					
32 Electric Plant in Service	\$ 1,398,743,841	\$ 25,885,070	\$ 1,424,628,911	\$ -	\$ 1,424,628,911
33 Plant Held for Future Use	\$ 37,310	\$ -	\$ 37,310	\$ -	\$ 37,310
34 Misc. Deferred Debits	\$ 6,671,729	\$ 12,990,696	\$ 19,662,425	\$ -	\$ 19,662,425
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 <b>Total Electric Plant:</b>	\$ 1,424,065,611	\$ 22,309,777	\$ 1,446,375,388	\$ -	\$ 1,446,375,388
<b>Deductions:</b>					
46 Accum. Prov. for Depreciation	\$ (503,192,584)	\$ (7,323,676)	\$ (510,516,260)	\$ -	\$ (510,516,260)
47 Accum. Prov. for Amortization	\$ (34,606,345)	\$ -	\$ (34,606,345)	\$ -	\$ (34,606,345)
48 Accum. Deferred Income Tax	\$ (128,569,574)	\$ (31,622,253)	\$ (160,191,827)	\$ -	\$ (160,191,827)
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)	\$ (3,238,462)	\$ (8,104,429)	\$ -	\$ (8,104,429)
53	\$ -	\$ -	\$ -	\$ -	\$ -
54 <b>Total Rate Base Deductions:</b>	\$ (672,665,723)	\$ (44,997,358)	\$ (717,663,081)	\$ -	\$ (717,663,081)
55	\$ -	\$ -	\$ -	\$ -	\$ -
56 <b>Total Rate Base:</b>	\$ 751,399,888	\$ (22,687,582)	\$ 728,712,307	\$ -	\$ 728,712,307
57	\$ -	\$ -	\$ -	\$ -	\$ -
58 <b>Return on Rate Base</b>	6.153%	-	5.024%	-	7.480%
59 <b>ROE</b>	6.645%	-	4.117%	-	9.499%
<b>TAX CALCULATION</b>					
62			0.35	0.00%	
63				35.00%	
64 <b>Operating Revenue</b>	\$ 54,626,280	\$ (16,573,424)	\$ 38,052,856	\$ 27,532,694	\$ 65,585,550
65 Other Deductions	\$ -	\$ -	\$ -	\$ -	\$ -
66 Interest (AFUDC)	\$ (4,599,793)	\$ 217,013	\$ (4,382,780)	\$ -	\$ (4,382,780)
67 Interest	\$ 25,236,151	\$ (4,805,681)	\$ 20,430,470	\$ -	\$ 20,430,470
68 Schedule "M" additions	\$ 64,493,174	\$ (517,510)	\$ 63,975,664	\$ -	\$ 63,975,664
69 Schedule "M" deductions	\$ 138,386,468	\$ (536,588)	\$ 137,849,880	\$ -	\$ 137,849,880
70	\$ -	\$ -	\$ -	\$ -	\$ -
71 <b>Income Before Tax</b>	\$ (39,903,372)	\$ (11,965,678)	\$ (51,869,050)	\$ 27,532,694	\$ (24,336,356)
72 State Income Tax	\$ -	\$ -	\$ -	\$ -	\$ -
73 <b>Taxable Income</b>	\$ (39,903,372)	\$ (11,965,678)	\$ (51,869,050)	\$ 27,532,694	\$ (24,336,356)
74 <b>Adjustments to FIT</b>	\$ -	\$ (5,638,736)	\$ (5,638,736)	\$ -	\$ (5,638,736)
75 <b>Federal Income Tax-Current</b>	\$ (13,966,180)	\$ (9,826,724)	\$ (23,792,904)	\$ 9,636,443	\$ (14,156,461)
76					

FIT above = sum of adjustments