PacifiCorp Washington Results of Operations June 2001 FAS 106 Deferred Charges

	ACCOUNT Type	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjustment to Expense:	<u></u> <u>,p.</u>			<u></u>	<u></u>	<u></u>
Payroll Clearing - O&M	929 1	(1,458,580)	so	8.676%	(126,552)	
Amortization Expense	407 1	(95,844)	SO	8.676%	(8,316)	
Payroll Clearing - Fuel	151 1	(348,912)	SE	9.120%	(31,822)	
FAS 106 Deferral Final W/O - Oregon	921 1	(11)	SO	8.676%	(1)	
	_	(1,903,347)			(166,691)	

Adjustment Detail:

FAS 106 Reg. Deferral Oregon Account 929.7	(397,036)
FAS 106 Reg. Deferral Wyo - O&M Account 929.6	(1,061,544)
Total Deferral in Test Period Account 929.99	(1,458,580)
FAS 106 Reg. Def. Wyo Fuel Energy West - Account 151.597	(295,380)
FAS 106 Reg. Def. Wyo Fuel Glenrock - Account 151.697	(22,152)
FAS 106 Reg. Def. Wyo Fuel Bridger - Account 151.1	(31,380)
Wyo Fuel Total	(348,912)

Description of Adjustment:

The Oregon PUC and Wyoming Public Service Commissions authorized deferral of the FAS 106 costs that exceed PAYGO until 1996. The deferred costs are now being amortized to account 929 which is allocated on a SO factor. These costs should be directly assigned to Oregon and Wyoming. This adjustment reverses the amount being allocated system wide and since Oregon's deferred balance was completely amortized in 1998 these cost are removed from results.

PAGE

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TOTAL WASHINGTON

ACCOUNT Type COMPANY FACTOR FACTOR % ALLOCATED REF#

Adjustment to Expenses:

Description of Adjustmen	ts:		
	-	 	

PAGE

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TOTAL WASHINGTON

ACCOUNT Type COMPANY FACTOR FACTOR % ALLOCATED REF#

Adjustment to Expenses:

Description of Adjustmen	ts:		
	-	 	

PAGE

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	TOTAL			WASHINGTON	
ACCOUNT Type	COMPANY	FACTOR	FACTOR %	<u>ALLOCATED</u>	REF#

Adjustment to Expense:

Description of Adjustments:			
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PAGE

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	TOTAL			WASHINGTON	
ACCOUNT Type	COMPANY	FACTOR	FACTOR %	<u>ALLOCATED</u>	REF#

Adjustment to Expense:

Description of Adjustments:			
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0.00%

0.98%

0.98%

	TOTAL			WASHINGTON			
A Produced to Francisco	ACCOUNT Type	<u>COMPANY</u>	<u>FACTOR</u>	FACTOR %	ALLOCATED	REF#	
Adjustment to Expense:	555 1	361,372	WA	Situs	361,372		

Adjustment Detail:

Renewable Resoures - Rate Base Investment Allocate using SG Factor	236,025,241 9.6944%			4.15.1
Washington Allocated Renewable Resource Amount	22,881,243			
	0.98%			
Return on Rate Base	223,321			
Tax Effect	1.618			
Pre-Tax Revenue Requirement	361,372			
	Capital Structure	Cost	Weighted Cost	
DEBT%	47.20%	0.00%	0.00%	

4.00%

48.80%

100.00%

0.00%

2.00%

Description of Adjustments:

PREF %

COMMON %

RCW 80.28.025 was enacted to encourage utility investments in renewable and cogeneration power resources by allowing a 2% equity premium on such investments. This adjustment reflects the revenue requirement of the premium on investments on wind mills and cogeneration power plants.

4.7

PacifiCorp Washington Results of Operations June 2001 **Pension Adjustment**

		TOTAL	WASHINGTON			
	ACCOUNT Type	COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Expense:						
Pension Funding Adjustment	926 1	17,377,399	SO	8.676%	1,507,733	4.7.1
Schedule M Addition	SCHMAT 1	17,377,399	SO	8.676%	1,507,733	4.7.1
Def Reg Asset - FAS 87/88 Pension	41110 1	(6,638,514)	SO	8.676%	(575,984)	4.7.1
Def Reg Asset - FAS 87/88 Pension	283 1	3,319,257	SO	8.676%	287,992	4.7.1

Description of Adjustments:

In 1997, PacifiCorp adopted the method of recognizing pension expense mandated by FAS 87 for financial reporting purposes. However, for ratemaking purposes the Company has been allowed to treat FAS 87/88 pension costs on a payas-you-go basis by its regulatory commissions. Rather than continuing to maintain regulatory accounting records based on pension funding levels as opposed to the FAS 87/88 accrual levels, the Company has chosen to follow FAS 87/88 for accounting and ratemaking and to amortize the regulatory asset for FAS 87/88 for five years.

4.9

		ACCOUNT	<u>Type</u>	TOTAL COMPANY	FACTOR	FACTOR %	WASHINGTON ALLOCATED	REF#
Adjus	stment to Expense:							
Intere	est Collected - DSM Loans	451	1	159,674	WA	Situs	159,674	4.9.1
•	stment to Rate Base:							
Other	Investments	124	1	1,988,115	WA	Situs	1,988,115	below
Adjus	stment Detail:							
			_				1998	
04-	Amount Transferred			nount Transferre			Average Amount	
Sta CA		0)	10	DSR, Inc. 12/31/	98		Transferred (200, 728)	
ID	(1,781,455.0 (12,477.0	,		-			(890,728) (6,239)	
MT	(293,400.0			_			(146,700)	
OR	(20,531,691.0			-			(10,265,846)	
UT	(8,847,856.0			-			(4,423,928)	
WA	(3,976,230.0			-			(1,988,115)	
WY-E				-			(2,666)	
WY-V	Vest (23,886.0	0)		-			(11,943)	
Adj. T	otal (35,472,327.0	0)	_	-			(17,736,164)	
(1) Non-l			_	-	-		(27,586)	
Total	(35,527,499.0	0)	=	-	=		(17,763,750)	
Loan	Bal. outstanding to Citibank (12/31/97)			25,675,000				
Total	Loans transferred to DSR, Inc. (12/31/	97)		35,527,499				
% of I	oans sold to CitiBank			72.27%				
% of I	oans still ar DSR, Inc. (12/31/97)			27.73%				
Year	end 1998							
	Bal. outstanding to Citibank (12/31/98)			0				
	Loans transferred to DSR, Inc. (12/31/			0				

Description of Adjustments:

In February 1995, PacifiCorp transferred its weatherization loans to its wholly owned subsidiary, DSR, Inc., and Citibank purchased 72.27% of these loans from the subsidiary. In 1995, 1996, and 1997 this adjustment reflected the interest expense paid to Citibank on the transferred loans and adjusted rate base to include the weatherization loan balances that remained on DSR, Inc's books. In November 1998, DSR, Inc. purchased all the loans back from Citibank. Then in December 1998, DSR, Inc. transferred all of the loans back to the company.

DSR, Inc. no longer exists and all the loan amounts have been brought back into the company accounts. This adjustment is made to reflect the loan amounts as though they had been on the Company's books since 1/1/98.

⁽¹⁾ The non-utility loans arise from the "Home Wiring" program which is a below-the-line program. Accordingly, the Home Wiring Loans are not reflected in rate base. The loans, however, were included in the financing agreement between PacifiCorp, DSR, Inc. and Citibank. Therefore, we included the loan balances shown above for the purpose of tying to DSR, Inc.'s financial statements.

	TOTAL			WASHINGTON			
	ACCOUNT	Type	COMPANY	FACTOR	FACTOR %	<u>ALLOCATED</u>	REF#
Adjustment to Expense:							
Reverse 1998 Early Retirement Expense	930	1	(120,240,151)	SO	8.676%	(10,432,519)	4.3.1
Reverse 1998 Early Retirement Exp Fuel	501	1	(21,238,982)	SE	9.120%	(1,937,076)	4.3.1
Reverse 1998 Early Retirement Exp Fuel	930	1	21,238,982	SO	8.676%	1,842,780	4.3.1
Schedule M	SCHMDT	1	79,525,000	SO	8.676%	6,899,909	4.3.2
Deferred Income Tax Expense - Federal	41010	1	39,070,000	SO	8.676%	3,389,870	4.3.2
Deferred Income Tax Expense - State	41011	1	3,293,000	SO	8.676%	285,714	4.3.2
Deferred Income Tax Expense - Federal	41010	1	(11,236,000)	SO	8.676%	(974,881)	4.3.2
Deferred Income Tax Expense - State	41011	1	(947,000)	SO	8.676%	(82,166)	4.3.2
Amortization of Early Retirement Exp 1998	930	1	23,824,050	SO	8.676%	2,067,070	4.3.1
Schedule M	SCHMAT	1	23,824,050	SO	8.676%	2,067,070	4.3.2
Deferred Income Tax Expense	41110	1	(9,101,264)	SO	8.676%	(789,662)	4.3.2
Adjustment to Rate Base:							
Unamortized Balance Early Retirement	186M	1	(22,126,879)	SO	8.676%	(1,919,817)	4.3.2
Accumulated Deferred Income Tax	190	1	27,303,791	SO	8.676%	2,368,987	4.3.2
Reverse 1998 Accumulated D.I.T.	190	1	(15,090,000)	SO	8.676%	(1,309,269)	4.3.2

Description of Adjustments:

In 1998 PacifiCorp announced an early retirement program. Those that qualified for this program were able to begin leaving in April 1998. This adjustment amortizes the expense of the program over five years. Savings associated with the Early Retirement Program have been incorporated in the General Wage Increase adjustment 4.5, page 4.5.2.

PacifiCorp	PAGE	4.10
Washington Results of Operations June 2001		
Non-Regulated Pension Expense		

		TOTAL	WASHINGTON			
	ACCOUNT Type	COMPANY	FACTOR	FACTOR %	<u>ALLOCATED</u>	REF#
Adjustment to Expense:						
Pension and Post Retirement Benefit Exp.	926 1	(605,244)	SO	8.676%	(52,513)	

Adjustment Detail:

1998 Pension Billed to Non-Regulated Subs	(589,404)	4.10.1
1998 Post-Retirement Benefit Expense	(15,840)	4.10.1
	(605,244)	

Description of Adjustments:

The Company bills its non-regulated subsidiaries for providing benefits to their employees. These billings were inadvertently left in Administrative and General Expense in 1998, so this adjustment properly removes them.

PAGE

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TOTAL			WASHINGTON			
ACCOUNT Type	COMPANY	FACTOR	FACTOR %	<u>ALLOCATED</u>	REF#	

Adjustment to Expense:

Description of Adjustments:			
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PAGE

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TOTAL			WASHINGTON			
ACCOUNT Type	COMPANY	FACTOR	FACTOR %	<u>ALLOCATED</u>	REF#	

Adjustment to Expense:

Description of Adjustments:			
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4.4

PacifiCorp Washington Results of Operations June 2001 Pro Forma 1998 Early Retirement Adjustment

	TOTAL				WASHINGTON		
	ACCOUNT 1	Type	COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Expense:							
Amortization - 1998	930	3	350,120	SO	8.676%	30,378	4.4.1
Schedule M	SCHMAT	3	350,120	SO	8.676%	30,378	4.4.1
Deferred Income Tax Expense	41110	3	(133,753)	SO	8.676%	(11,605)	4.4.1
Adjustment to Rate Base							
Unamortized Balance Early Retirement	186M	3	1,225,418	SO	8.676%	106,322	
Accumulated Deferred Income Tax	190	3	234,067	SO	8.676%	20,309	4.4.1

Adjustment Detail:

Early Retirement Unamortized Balance	1,750,598
Early Retirement Accrual - Year 2.5	(437,650)
Unamortized Balance - June 2000	1,312,948
Early Retirement Accrual	(175,060)
Rate Base Adjustment Beg/End	1,137,888
Average Rate Base Balance June 2001	1,225,418

Description of Adjustments:

This ajustment recoginzed additional non-recurring costs included in 1999 in connection with the Early Retirement program. These costs are amortized over a 5-year period.

PAGE

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TOTAL WASHINGTON

ACCOUNT Type COMPANY FACTOR FACTOR % ALLOCATED REF#

Adjustment to Expenses:

Description of Adjustmen	ts:		
	-	 	

4.5

	TOTAL ACCOUNT Type COMPANY FACTOR			WASHINGTON FACTOR % ALLOCATED REF#		
Adjustment to Expense:	7.0000111 1ypo	CONTAINT	ITOTOR	1710101170	KELOOKTED	<u> </u>
Escalated Labor						
Steam	506 3	(278,312)	SE	9.120%	(25,383)	4.5.1
Steam	506 3	(2,029,975)	SNPPS	8.594%	(174,453)	4.5.1
Hydro	535 3	(278,402)	SNPPH	11.860%	(33,017)	4.5.1
Other Production	546 3	(13,203)	SNPPO	9.732%	(1,285)	4.5.1
Power Supply	557 3	(110,284)	SG	9.694%	(10,691)	4.5.1
Power Supply	557 3	(356)	TROJP	13.925%	(50)	4.5.1
Transmission	560 3	(404,368)	SNPT	8.456%	(34,193)	4.5.1
Distribution	580 3	(2,101,475)	WA	Situs	(147,917)	4.5.1
Distribution	580 3	355,381	SNPD	8.110%	28,820	4.5.1
Customer Service	901 3	(971,803)	WA	Situs	(103,303)	4.5.1
Customer Service	901 3	(579,077)	CN	8.412%	(48,710)	4.5.1
Adm & Gen'l.	920 3	(207,047)	WA	Situs	(9,533)	4.5.1
Adm & Gen'l.	920 3	912,324	SO	8.676%	79,157	4.5.1
Total Labor		(5,706,597)			(480,558)	

Description of Adjustments:

This adjustment is made to escalate 1998 labor for budgeted wage increases through June 2001. It starts with 1998 direct labor charged to O&M, from that wages paid to Centralia employees and those who took the early retirement program are subtracted. This is the base 1998 labor which is then annualized for known wage increases that occurred during the year. In November 1998 a cost reduction program was announced for 1999. We have removed the forecasted labor savings from 1999 and then escalated these wages through 2001. The year 2000 and 2001 wages were then averaged to get June 2001 wages. These wages were then compared to the 1998 base to get the difference. To this labor overheads of 30% were added. Then 1998 incentive pay was compared to forecasted 2001 incentive pay and 10% overheads were added.

PacifiCorp
Washington Results of Operations June 2001
Remove Prior Year Incentive Accrual

PAGE 4.6

			WASHINGTON			
	ACCOUNT Type	COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Expense:						
Excess O&M Accrued Over Paid	920 1	(2,845,728)	so	8.676%	(246,907)	

Description of Adjustments:

In 1998, an additional amount of expense related to 1997 incentive awards was accrued to properly reflect the amount accrued to the amount paid out. This adjustment removes this prior period accrual.

4.11

	ACCOUNT Type	TOTAL ACCOUNT Type COMPANY FACTOR			WASHINGTON FACTOR % ALLOCATED		
Adjustment to Expense: Allocation Correction							
Uncollectible Expense	904 1	(19,200,307)	CN	8.412%	(1,615,065)	B2-Pg 20,21	
Uncollectible Expense	904 1	19,200,307	WA	Situs	3,698,542	4.11.1	

Description of Adjustments:

In 1998 most of the bad debt expense was booked to a general office location causing a CN factor to be used to allocate these costs. This adjustment reverses that allocation and assigns Washington's bad debt expense.

4.12

		TOTAL				WASHINGTON		
	ACCOUNT Type	COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#		
Adjustment to Expense:								
Natural Change in Allocation	41160 3	1,430,177	WA	Situs	1,430,177			
Accelerated Phase-In	41160 3	286,035	WA	Situs	286,035			
	_	1,716,213	_'		1,716,213			

			Impact of	
Adjustment Detail:	Phase In to	Natural Change	Accelerated	
	System Allocation	of Allocation	Phase In	
Pre-Merger Plant Allocation Differences	3,432,425	3,432,425	_	4.12.1
	5	6		
1st year of phase-in	686,485	572,071	114,414	
	2.5	2.5		
Phase-in June 2001	1,716,213	1,430,177	286,035	

Description of Adjustments:

This adjustment is composed from two components. The first component represents the natural movement of costs from a divisional allocation to a system allocation as a result of the depreciation of pre-merger plant and the addition of postmerger plant. The revenue requirement difference between the divisional assignment of plant and a system allocation of the same plant has been declining on average by \$572,071 per year on an Washington allocated basis. This component of the adjustment incorporates the natural decline in the allocation difference into the forecasted test period and results in an increase in Washington jurisdictional expense of \$1,430,177.

The second component of the adjustment represents an accelerated amortization of the difference in allocations due to pre-merger plant over a five-year period beginning in 1999. After the five-year period, all plant that is currently assigned on a divisional basis would be allocated on a system-basis. This proposal includes in revenue requirement the cumulative difference between the natural decline in allocations and the annual amortization required to complete the phase-out of the differences over five years. This adjustment was proposed by the Company at the October 28-29, 1999 PITA meeting.

The Company proposes that the Commission also include the second component of the adjustment subject to one condition; that condition being the endorsement of the proposed adjustment through a written agreement signed by PacifiCorp and other PITA members. Furthermore, should an adjustment different from that proposed by the Company receive a similar endorsement, the Company requests that the revised adjustment be reflected in this proceeding.

PacifiCorp Washington Results of Operations June 2001 System Benefit Charge - DSM PAGE

4.13

	TOTAL			WASHINGTON		
	ACCOUNT Type	COMPANY	FACTOR	FACTOR %	<u>ALLOCATED</u>	REF#
Adjustment to Expense:						
Remove DSM Expenditures	908 1	(807,591)	WA	Situs	(807,591)	4.13.1

Description of Adjustments:

The Company is proposing a system benefit charge for DSM. This adjustment removes the DSM expenditures from results, assuming the WUTC approves the system benefit charge as proposed.

PacifiCorp
Washington Results of Operations June 2001
Tree Trimming Expense

PAGE

4.14

	TOTAL			WASHINGTON		
	ACCOUNT Type	COMPANY	FACTOR	FACTOR %	ALLOCATED	REF#
Adjustment to Expense:						
Estimated Tree Trimming Expenditures	593 3	970.315	WA	Situs	970.315	

Adjustment Detail:

Estimated Future Tree Trimming Expenses	2,500,000
1998 Actual Tree Trimming Expense	1,529,685
Adjustment Amount Needed	970,315

Description of Adjustments:

The Company expects on-going tree trimming expenditures to be \$2,500,000. This adjustment normalizes tree trimming expense to the expected level.

4.2

	TOTAL			WASHINGTON		
	ACCOUNT Typ	e <u>COMPANY</u>	<u>FACTOR</u>	FACTOR %	ALLOCATED	REF#
Adjustment to Revenues:	456 1	(1,331,545,974)	SE	9.120%	(121,442,050)	B1-Pg8
Adjustment To Expense:						
	557 1	(1,335,175,232)	SE	9.120%	(121,773,052)	B2-Pg7
Reverse Futures	557 1	(3,575,372)	SG	9.694%	(346,611)	B2-Pg7
Reverse Market Position 456		(1,331,545,974)				
Reverse Market Position 557		(1,335,175,232)				

Description of Adjustments:

This adjustment removes the costs and revenues from market position trading and futures contracts.

PAGE

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TOTAL			WASHINGTON			
ACCOUNT Type	COMPANY	FACTOR	FACTOR %	<u>ALLOCATED</u>	REF#	

Adjustment to Expense:

Description of Adjustments:			
			ļ

PAGE

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TOTAL			WASHINGTON			
ACCOUNT Type	COMPANY	FACTOR	FACTOR %	<u>ALLOCATED</u>	REF#	

Adjustment to Expense:

Description of Adjustments:			
			ļ

PacifiCorp Washington Results of Operations June 2001 Refocus Program Savings PAGE

4.8

		TOTAL			WASHINGTON		
	ACCOUNT Type	COMPANY	FACTOR	FACTOR %	<u>ALLOCATED</u>	REF#	
Adjustment to Expense:							
Other A&G	930 3	(17,400,000)	SO	8.676%	(1,509,694)		

Description of Adjustments:

In October 1998 the Company announced a Cost Reduction Program totaling \$30 million in savings. This adjustment reflects the non-labor savings. Labor savings has been incorporated in the GWI adjustment. Offsetting expenses have been captured in the Early Retirement adjustment which is amortized over a 5 year period.

PAGE

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	TOTAL	WASHINGTON				
ACCOUNT Type	COMPANY	FACTOR	FACTOR %	<u>ALLOCATED</u>	REF#	

Adjustment to Expense:

Description of Adjustments:			
			ļ

1

1

CALIFORNIA OREGON WASHINGTON MONTANA WY-EAST UTAH IDAHO WY-WEST <u>Switch</u>

(126,552)
(8,316)
(31,822)
(1)

1

1

1

1

CALIFORNIA OREGON WASHINGTON MONTANA WY-EAST UTAH IDAHO WY-WEST Switch

1,507,733
1,507,733

(575,984) 287,992

1

1 1

1

CALIFORNIA OREGON WASHINGTON MONTANA WY-EAST UTAH IDAHO WY-WEST <u>Switch</u>

159,674

1,988,115

CALIFORNIA	OREGON	WASHINGTON	MONTANA	WY-EAST	UTAH	IDAHO	WY-WEST	Switch	
									1
		(10,432,519)							1
		(1,937,076)							1
		1,842,780							1
									1
		6,899,909							1
		3,389,870							1
		285,714							1
		(974,881)							1
		(82,166)							1
		, ,							1
									1
									1
									1
		2,067,070							1
		2,067,070							1
		(789,662)							1
									1
									1
									1
									1
									1
		(1,919,817)							1
		2,368,987							1
		(1,309,269)							1

1

CALIFORNIA	OREGON	WASHINGTON	MONTANA	WY-EAST	UTAH	IDAHO	WY-WEST	<u>Switch</u>	
									1
		30,378							1
		30,378							1
		(11,605)							1
									1
									1
									1
		106,322							1
		20,309							1
									1

CALIFORNIA	OREGON	WASHINGTON	MONTANA	WY-EAST	UTAH	IDAHO	WY-WEST	Switch	
									1
									1
		(25,383)							1
		(174,453)							1
		(33,017)							1
		(1,285)							1
		(10,691)							1
		(50)							1
		(34,193)							1
		(147,917)							1
		28,820							1
		(103,303)							1
		(48,710)							1
		(9,533)							1
		79,157							1

CALIFORNIA OREGON WASHINGTON MONTANA WY-EAST UTAH IDAHO WY-WEST <u>Switch</u>

(246,907)

1

1

CALIFORNIA OREGON WASHINGTON MONTANA WY-EAST UTAH IDAHO WY-WEST Switch

(1,615,065) 3,698,542

1

1 1

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1

CALIFORNIA OREGON WASHINGTON MONTANA WY-EAST UTAH IDAHO WY-WEST <u>Switch</u>

1,430,177 286,035

CALIFORNIA OREGON WASHINGTON MONTANA WY-EAST UTAH IDAHO WY-WEST Switch

970,315

1 1

CALIFORNIA OREGON WASHINGTON MONTANA WY-EAST UTAH IDAHO WY-WEST <u>Switch</u> (121,442,050)

(121,773,052) (346,611)

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CALIFORNIA OREGON WASHINGTON MONTANA WY-EAST UTAH IDAHO WY-WEST Switch
(1,509,694)

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FAS 106 Deferred Charges		
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FAS 106 Deferred Charges		1
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FAS 106 Deferred Charges		-
FAS 106 Deferred Charges	-	-

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Renewable Resource 2% A	-	_
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PacifiCorp Washington Results of Operations June 2001 Pension Adjustment

DEE Nome	Aget Chack T	Type Cheek	Danaian Adjustment
REF Name	Acct Check T	• •	Pension Adjustment
Pension Adjustment	-	-	1997 Pension Regulatory Asset Write-Off (1)
Pension Adjustment	926	1	Amortize over 5 Years
Pension Adjustment	SCHMAT	1	
Pension Adjustment	41110	1	T 5"
Pension Adjustment	283	1	Tax Effect = 17,377,399 x .38202
Pension Adjustment	-	-	
Pension Adjustment	-	-	Average Rate Base for Deferred Taxes:
Pension Adjustment	-	-	Beginning Balance
Pension Adjustment	-	-	Ending Balance
Pension Adjustment	-	-	
Pension Adjustment	-	-	
Pension Adjustment	-	-	Average Balance
Pension Adjustment	-	-	
Pension Adjustment	-	-	
Pension Adjustment	-	-	Summary of 1998 Pension Expense - Total Company
Pension Adjustment	-	-	FAS 87 expense charged in unadjusted results
Pension Adjustment	-	-	
Pension Adjustment	-	-	Early Out Pension Expense
Pension Adjustment	_	_	Actuarial Cost Expensed by Accounting
Pension Adjustment	_	_	Joint Owners
Pension Adjustment	-	_	
Pension Adjustment	-	_	Amortize Over 10 Years
Pension Adjustment	-	-	
Pension Adjustment	-	_	Amortization of Pension Regulatory Asset Write-Off
Pension Adjustment	-	-	
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REF Name	Acct Check	Type Check
DSM Third Party Financing	-	-
DSM Third Party Financing	_	-
DSM Third Party Financing	451	1
DSM Third Party Financing	-	-
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DSM Third Party Financing	124	1
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DSM Third Party Financing	-	-

PacifiCorp Washington Results of Operations June 2001 1998 Early Retirement Adjustment

REF Name		Type Check	Total Costs	
1998 Early Retirement Adj		-	Pension Phase I actuarial cost	88,618,724
1998 Early Retirement Adj			Phase II accrual	4,060,000
1998 Early Retirement Adj			Medical	
1998 Early Retirement Adju			Retiree Signing Bonus	
1998 Early Retirement Adj		1	Severance Accrual	
1998 Early Retirement Adj			Accounting Relocation	
1998 Early Retirement Adju			Non-Qualified Lump Sums	
1998 Early Retirement Adju	41010	1	Retiree Workshop	
1998 Early Retirement Adju		1	Less Joint Owner Portion	
1998 Early Retirement Adju	u -	-		
1998 Early Retirement Adj	u -	-		
1998 Early Retirement Adj	u -	-	Portion Charged to Fuel	
1998 Early Retirement Adj	930	1	Bridger	
1998 Early Retirement Adj	SCHMAT	1	Centralia	
1998 Early Retirement Adju	41110	1	Glenrock	
1998 Early Retirement Adj	u -	-	Deer Creek	
1998 Early Retirement Adj	u -	-	Trail Mountain	
1998 Early Retirement Adju	u -	-		
1998 Early Retirement Adju	u -	-		
1998 Early Retirement Adj	u 186M	1	Normalize Realized Savings in 1998	
1998 Early Retirement Adj	u 190	1	Net Future Savings	
1998 Early Retirement Adju	u 190	1	Less:	
1998 Early Retirement Adj	u -	-	Expected 1998 Savings	79,671,083
1998 Early Retirement Adj		-	1998 Actual Retiree Salaries	(58,791,205)
1998 Early Retirement Adju		_	1998 Backfill Expenses	(7,903,839)
1998 Early Retirement Adj		-		(1,000,000)
1998 Early Retirement Adju		_		
1998 Early Retirement Adju		_	Early Out Amortization - 1998	
1998 Early Retirement Adju		_	Total Early Out Expense	120,240,251
1998 Early Retirement Adju		_	Less Non-Regulated included	(1,120,000)
1998 Early Retirement Adju		_	2000 Non Regulated moladed	119,120,251
1998 Early Retirement Adju		_	Amortize over 5 years	x 1/5
1998 Early Retirement Adju		_	Amoraze over o years	X 1/3
1998 Early Retirement Adj		_		
1998 Early Retirement Adju		-		
1998 Early Retirement Adj		-		
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1998 Early Retirement Adj		-		
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1998 Early Retirement Adju		-		
1998 Early Retirement Adj	-	-		
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1998 Early Retirement Adj	u -	-		
1998 Early Retirement Adju 1998 Early Retirement Adju		-		

REF Name	Acct Check	Type Check
Non-Regulated Pension Ex	-	-
Non-Regulated Pension Ex	926	1
Non-Regulated Pension Ex	-	-
Non-Regulated Pension Ex	-	-
Non-Regulated Pension Ex	-	-
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PacifiCorp Washington Results of Operations June 2001 Pro Forma 1998 Early Retirement Adjustment

REF Name	Acct Check	Type Check	Amortization of Early Retirement Costs - 1999
Pro Forma 1998 Early Retir		-	Severance Accrual
Pro Forma 1998 Early Retir		3	Non-Qualified Lump-Sums
Pro Forma 1998 Early Retir		3	Total Costs
Pro Forma 1998 Early Retir		3	Amortize 5 Years
Pro Forma 1998 Early Retir		-	
Pro Forma 1998 Early Retir		-	
Pro Forma 1998 Early Retir	-	-	
Pro Forma 1998 Early Retir	186M	3	
Pro Forma 1998 Early Retir	190	3	Tax Adjustment Related to Expense Amortization 1999
Pro Forma 1998 Early Retir	-	-	Schedule M
Pro Forma 1998 Early Retir		-	
Pro Forma 1998 Early Retir	-	-	Deferred Income Tax Expense
Pro Forma 1998 Early Retir	-	-	Accumulated Deferred Income Tax
Pro Forma 1998 Early Retir	-	-	Years 1998 - June 2000
Pro Forma 1998 Early Retir	-	-	Accumulated Deferred Income Tax - Balance June 2000
Pro Forma 1998 Early Retir	-	-	Deferred Income Tax Expense
Pro Forma 1998 Early Retir	-	-	Accumulated Deferred Income Tax - Balance June 2001
Pro Forma 1998 Early Retir	-	-	
Pro Forma 1998 Early Retir	-	-	Average Balance
Pro Forma 1998 Early Retir	-	-	
Pro Forma 1998 Early Retir	-	-	
Pro Forma 1998 Early Retir	-	-	
Pro Forma 1998 Early Retir	-	-	
Pro Forma 1998 Early Retir	-	-	
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REF Name	Acct Check	Type Check
Labor Cost Adjustment	-	-
Labor Cost Adjustment	-	-
Labor Cost Adjustment	506	3
Labor Cost Adjustment	506	3
Labor Cost Adjustment	535	3
Labor Cost Adjustment	546	
Labor Cost Adjustment	557	3
Labor Cost Adjustment	557	3
Labor Cost Adjustment	560	
Labor Cost Adjustment	580	
Labor Cost Adjustment	580	
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Labor Cost Adjustment	901	3
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Labor Cost Adjustment	920	
Labor Cost Adjustment	920	3
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REF Name	Acct Check	Type Check
Uncollectible Accounts	-	-
Uncollectible Accounts	-	-
Uncollectible Accounts	904	1
Uncollectible Accounts	904	1
Uncollectible Accounts	_	_
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REF Name	Acct Check	Type Chec	ck
Modified Accord Allocations	-	-	
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REF Name	Acct Check	Type Check
System Benefit Charge - Dt	-	-
System Benefit Charge - Dt	908	1
System Benefit Charge - Dt	-	-
System Benefit Charge - DS	-	-
System Benefit Charge - DS	-	-
System Benefit Charge - DS	-	-
System Benefit Charge - D\$	-	-
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REF Name	Acct Check	Type Check
Tree Trimming Expense	-	-
Tree Trimming Expense	593	3
Tree Trimming Expense	-	-
Tree Trimming Expense	-	-
Tree Trimming Expense	-	-
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Tree Trimming Expense	-	-

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REF Name	Acct Check	Type Check
Market Position and Future	-	-
Market Position and Future	456	1
Market Position and Future	-	-
Market Position and Future	-	-
Market Position and Future	557	1
Market Position and Future	557	1
Market Position and Future	-	-
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Market Position and Future	-	-
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REF Name	Acat Chack	Type Check
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REF Name	Acct Chack	Type Check
Blank	ACCI CHECK	Type Check
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Blank	-	-
Blank	_	-
Blank	-	-
Blank	-	-
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Blank	-	-

REF Name	Acct Check	Type Check
Refocus Program Savings	-	-
Refocus Program Savings	930	3
Refocus Program Savings	-	-
Refocus Program Savings	-	-
Refocus Program Savings	-	-
Refocus Program Savings	-	-
Refocus Program Savings	-	-
Refocus Program Savings	-	-
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REF Name	Acct Chack	Type Check
Blank	ACCI CHECK	Type Check
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Blank	-	-
	-	-
Blank	-	-

	_	REF
86,886,996	-	
x 1/5		
:	17,377,399	
:	6,638,514	4.7
	0	
•	6,638,514	
	6,638,514	
:	3,319,257	4.7
	22,687,468	
88,618,724 2,221,519 86,397,205		
x 1/10	8,639,721	
	17,377,399	
	48,704,588	

4.3.1 PacifiCorp

Washington Results of Operations June 20 1998 Early Retirement Adjustment

	REF	Remove Taxes Included in Unadjusted Result
	IXLI	Schedule M
92,678,724		Deferred Income Tax - Federal
14,621,000		Deferred Income Tax - State
1,321,235		Deferred Income Tax - Federal
8,509,970		Deferred Income Tax - State
2,311,000		Accumulated Deferred Income Tax
2,471,426		
914,838		
(2,588,042)		Tax Adjustment Related to Expense Amortiza
120,240,151	4.3	Schedule M
		Deferred Income Tax Expense
5,854,799		Accumulated Deferred Income Tax
2,491,576		Years 1998 - June 2000
4,533,714		Accumulated Deferred Income Tax balance J
3,761,502		Deferred Income Tax Expense - June 2001
4,597,391		Accumulated Deferred Income Tax balance J
21,238,982	4.3	
		Accumulated Deferred Income Tax - Average
59,765,029		Adjustment to Rate Base Early Out
		Early Retirement Accrual
		Less: Early out not funded
40.070.000		Early Out Expense
12,976,039 46,788,990	4.3	Early Out funding
40,700,990	4.5	
		Less: 1998 Amortization
		Unamortized Balance - End
		Less: 1999 Amortization
		Less: June 2000 Amortization
		Balance June 2000
23,824,050	4.3	Less: June 2001 Amortization
		Balance June 2001
		Average Balance

		REF
600,598		
1,150,000		
1,750,598		
X 1/5		
	350,120	4.4
•		
	350,120	4.4
	x .38202	
•	(133,753)	4.4
	133,753	
	2.5	
•	334,382	
	133,753	
-	468,134	
	•	
	234,067	4.4

Its Related to Ex	<u>pense Reversal</u>		REF
		79,525,000	4.3
		39,070,000	4.3
		3,293,000	4.3
		(11,236,000)	4.3
		(947,000)	4.3
		(15,090,000)	4.3
<u>ation</u>		22 224 252	4.0
		23,824,050	4.3
		x .38202	
		(9,101,264)	
		9,101,264	
		2.5	
June 2000		22,753,159	
		9,101,264	
June 2001		31,854,423	
e Balance		27,303,791	4.3
	•		

120,240,251

88,618,724 17,723,745

 70,894,979
49,345,272
 (23,824,050)
 25,521,222
(23,824,050)
 (11,912,025)
 (10,214,854)
(23,824,050)
(34,038,904)
 (22,126,879)

4.3