Exhibit No. ___ (TES-7)
Docket No. UE-050684
Witness: Thomas E. Schooley

BEFORE THE WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION,

DOCKET NO. UE-050684

Complainant,

v.

PACIFICORP, d/b/a Pacific Power & Light Company,

Respondent.

EXHIBIT TO TESTIMONY OF

THOMAS E. SCHOOLEY

STAFF OF WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

RE: PACIFICORP GENERAL RATE CASE

Investor-Supplied Working Capital

November 3, 2005

Pacific Power & Light Company Investor Supplied Working Capital Twelve Months Ended September 30, 2004 Relating to the removal of current assets in Adj. 8.1a, 8.2, 8.3, and 8.7

	Source: FERC Account or Tab # in Ex. PMW-3	Description		Account Balance Average of monthly	
1	Tab # Ht bx. I WIVE	Average Invested Capital		averages	Note
2	201, 208-211, 214,	Table 201 - San -			
	215.1, 216	Common Equity		\$3,260,363,521	
3	204	Preferred Stock	i i	\$53,963,300	
4	221-226, 257, 181,				
	189	Misc. Debt		\$3,735,336,788	
5	233	Net Payable to Associated Companies		\$16,910,298	
6	219	Accumulated Other Comprehensive Income		(\$5,354,471)	
7	231	Notes Payable		\$222,708,333	•
8		Total Average Invested Capital		\$7,283,927,769	
9	•				
10		Average Investments			
11		Operating:			
12	101, 102, 106	Plant in Service	\$13,362,104,756		1*
13	Tab B8, p 17	less non-utility Plant in Service (to line 60)	(\$22,095,000)	\$13,340,009,756	
14		·			
15	105	Plant Hald for Entere Hea		₫1 400 555 7	
16 17	105 114	Plant Held for Future Use	¢157 100 700	\$1,488,756	
18	114	Acquisition Adjustments Accum Prov For Asset Acquisition Adjustment	\$157,193,780	¢00 272 106	
19	115	Accum Frov For Asset Acquisition Adjustment	(\$64,820,594)	\$92,373,186	
20	108	Accumulated Depreciation	(\$5,280,504,695)		
21	Tab B17, p 12	less Non-utility Accum. Depreciation (to line 61)	\$3,241,000	(\$5,277,263,695)	
22	100017, p 12	resortion dentity recentle Depreciation (to line or)	ψ5/211/000	(40,211,200,010)	
23	111	Accumulated Amortization		(\$328,005,403)	
24	141	Note Receivable		\$669,515	
25		Deferred Income Taxes			
26	190 on AMA	Deferred Income Taxes	\$115,988,486		
27	Tab B19, p 1	less non-utility DIT (to line 79)	(\$45,760,252)		
28	281.1	Deferred Income Tax	(\$1,642,479)		
29	282	Deferred Income Tax	(\$1,634,026,989)		
30	Tab B19, p 2	less Non-utility DIT (to line 80)	\$495,751,740		
31	283	Deferred Income Tax	(\$10,278,502)		
32	Tab B19, p 2	less Non-utility DIT (to line 81)	(\$3,096,395)	101 000 011 000	
33		Total Deferred Income Tax	(\$1,083,064,392)	(\$1,083,064,392)	2*
34 35	182.3	Other Perulatory Arcets	\$1,465,481,399		
36	102.3	Other Regulatory Assets	\$1,400,401,323		
37	Tab B11	Less non-utility Other Regulatory Assets			
38	182387	FAS 87/88 Deferred Pension (to line 70)	(\$229,782,286)		
39	1823109	FAS 109 Income Taxes Electric (to line 71)	(\$525,991,545)		
40	182399	FAS 133 derivatives, etc (to line 72)	(\$465,460,983)		
41	182.3	Total Other Regulatory Assets	\$244,246,585	\$244,246,585	
42					
43	186	Misc. Deferred Debits	\$94,087,542		
44	Tab B11, p 4	less Non-utility Misc. Deferred Debits (to line 76)	(\$43,016,000)	\$51,071,542	3*
45					
46	228.1, 228.2	Accumulated Provisions for Insurance Reserves	(\$13,661,197)		
47	253	Misc. Deferred Credits	(\$52,956,913)		4*
48	Tab B15	Less Non-utility Misc. Deferred Credits (to line 89)	\$29,118,000	(\$37,500,110)	
49 50	254	Other Regulatory Liabilities	(\$135,755,286)		
50 51	254 Tab B15	Less Non-utility Other Regulatory Liabilities (to line 90)	\$2,527,000	(\$133,228,286)	
52	100 013	bess two remaining Content regulatory Elabilities (to life 90)	φω,υων,υυυ	(\$103,220,200)	
53	252	Customer Advances in Aid of Construction	(\$4,852,231)		
54	Tab B20	less non-utility Customer Advances (to line 88)	\$6,000	(\$4,846,231)	
55		The state of the s	40,000	(4-,010,001)	
56	235	Customer Deposits		(\$21,102,222)	
57	-	•		· · · · · · · · · · · · · · · · · · ·	
58		Sub-Total Average Operating Investment		\$6,844,849,001	

Pacific Power & Light Company Investor Supplied Working Capital Twelve Months Ended September 30, 2004 Relating to the removal of current assets in Adj. 8.1a, 8.2, 8.3, and 8.7

	Source: FERC Account or	Description		Account Balance Average of monthly	
	Tab # in Ex. PMW-3	· ·		averages	Note
59				_	
60		Non-Operating & Other:			
61		Non-utility plant, Tab B8	\$22,095,000		
62		Non-utility plant Accum. Depr., Tab B17	(\$3,241,000)	\$18,854,000	
63					
64	107	Construction Work in Progress (CWIP)		\$331,663,375	
65					
66		Non-WA Plant Acquisition Adjustment (net)			
67	121, 123, 124	Non-Utility Property	\$172,033,255		
68	122	Accumulated Depreciation	(\$1,115,401)	\$170,917,854	
69					
70	182.2	Unrecovered Plant/Regulatory Study Costs		\$19,401,052	
71					
72		Plus Non-utility Regulatory Assets			
73	182387	FAS 87/88 Deferred Pension, Tab B11, p1	\$229,782,286		
74	1823109	FAS 109 Income Taxes Electric, Tab B11 p 1	\$525,991,545		
75	182.399, 175, 244	FAS 133 derivatives, etc., Tab B11 p3	\$6,478,138	\$762,251,970	5*
76				•	
77	101.1	Plant under Capital Lease		\$24,697,610	
78	183	Preliminary Survey & Investigations		\$3,699,831	
79	186	Non-utility misc. deferred debits, Tab B11, p 4		\$43,016,000	
80					
81		Deferred Income Taxes - Non-Utility			
82	190 on AMA	Non-utility DIT, Tab B19, p 1	\$45,760,252		
83	282	Non-utility DIT, Tab B19, p 2	(\$495,751,740)		
84	283	DIT non utility, Tab B19, p 2	\$3,096,395		
85		Non-utility deferred income tax	(\$446,895,094)	(\$446,895,094)	
86		,	(, , , ,	,, , , ,	
87	136	Temporary Cash Investments		\$72,469,841	
88	145	Note Receivable from Assoc. Companies		\$48,108	
89	132-134	Other Investments and Special Funds		\$4,621,199	
90				, , , , , , ,	
91	252	Non utilty, Tab B20		\$6,000	
92	228.3, 228.4, 229	Non-utility, Tab 2, page 2.35		(\$406,316,505)	
93	253	Non-utility, Tab B15, p7		(\$29,118,000)	
94	254	Non-utility, Tab B15, p7		(\$2,527,000)	
95	255	Deferred Investment Tax Credits		(\$84,048,372)	
96	227, 243	Capital lease obligation		(\$27,504,580)	
97	,			(+ // /	
98		Sub-Total Non-Operating & Other		\$455,237,288	
99				, . ,	
100		Total Average Investment (line 58 + line 98)		\$7,300,086,290	
101					ŧ
102		Investor Supplied Working Capital (line 8 - line 100)		(\$16,158,520)	•
103		The state of the s		(010)100,010,	•
104		Non-utility % of total		6.24%	
105		Operating Company w/c		(\$15,150,866)	
106		operating company with		(\$10,150,000)	
107	Footnotes				
108		Equals TabB8 amount of \$13,362,105,000			
100		All deferred income taxes on Average of Monthly Average			
109	2	balances			
110	2*	PMW-3, Tab B11, p 4 of 4			
		Remove working capital items in Tabs B13.3, 14.1, 15.6,			
111	4	and a/c's 253 & 254			
112	5*	Include FAS 133 a/c 175 & a/c 244			
	•	•			

Attachment WUTC 135 Supplemental

PacifiCorp Domestic Electric

Balance Sheet (FERC)

Name		Α	verage of Monthly
Property Under Capital Leases 101.1 \$ 13,360,266,534.59 4 Property Under Capital Leases 101.1 \$ 24,697,609.51 5 Electric Plant Purchased Or Sold 102 \$ (3,356,001.69) 6 Experimental Electric Plant - Unclassified 103 \$ 1,488,755.94 7 Electric Plant Held For Future Use 105 \$ 1,488,755.94 8 Completed Construction Not Classified 106 \$ 5,194,222.94 9 Construction Work In Progress - Electric 107 \$ 331,663,374.78 10 Electric Plant Acquisition Adjustments 114 \$ 157,193,779.78 11 Other Utility Plant 118 \$ 157,193,779.78 12 Nuclear Fuel 120.1 - 120.4 \$ 13,877,148,275.85 13 Accum Prov For Depn Elect Plant In Service 108 \$ 5,280,504,694.83 17 Accum Prov For Amort Elect Plant In Service 111 \$ 328,005,403.05 18 Accum Prov For Amort Elect Plant In Service 111 \$ 328,005,403.05 19 Accum Prov For Asset Acquisition Adjustment 115 \$ 64,820,593.60 19 Accum Prov For Asset Acquisition Adjustment 115 \$ 64,820,593.60 19 Accum Prov For Amort Of Nuclear Fuel Assmb 120.5 \$ - 2	·		Averages
3 Electric Plant In Service 101 \$ 13,360,266,534.59 4 Property Under Capital Leases 101.1 \$ 24,697,609.51 5 Electric Plant Purchased Or Sold 102 \$ (3,356,001.69) 6 Experimental Electric Plant - Unclassified 103 \$ 1,488,755.94 8 Completed Construction Not Classified 106 \$ 5,194,222.94 9 Construction Work In Progress - Electric 107 \$ 331,663,374.78 10 Electric Plant Acquisition Adjustments 114 \$ 157,193,779.78 11 Other Utility Plant 118 \$ 157,193,779.78 12 Nuclear Fuel 120.1 - 120.4 \$ 13,877,148,275.85 15 Accum Prov For Depn Elect Plant In Service 108 \$ 5,280,504,694.83 17 Accum Prov For Amort Elect Plant In Service 110 \$ 328,005,403.05 18 Accum Prov For Amort Elect Plant In Service 111 \$ 328,005,403.05 19 Accum Prov For Asset Acquisition Adjustment 115 \$ 64,820,593.60 19 Accum Prov For Depn Of Other Utility Plant 119 \$ 64,820,593.60 19 Accum Prov For Depn Of Other Utility Plant 119 \$ 8,203,817,584.38 20 Accum Prov For Amrt Of Nuclear Fuel Assmb 120.5 \$ 9,232,854.19 21 Accum Prov For Depr/Amort Of Nonutility Prop 122 \$ 1,115,400.97 22 Investment In Associated Companies 123 \$ 9,232,854.19 23 Accum Prov For Depr/Amort Of Nonutility Prop 122 \$ 1,115,400.97 24 Investments 124 \$ 82,906,208.95 25 Other Investments 124 \$ 82,906,208.95 26 Accum Prov For Depr/Amort Of Nonutility Prop 122 \$ 1,115,400.97 27 Investment In Associated Companies 123 \$ 74,806,187.76 29 Other Investments 124 \$ 82,906,208.95 30 Other Special Funds 128 \$ 74,806,187.76 31 Accum Prov For Depr/Amort Of Nonutility Property And Investments \$ 13,730,202.42 32 Accum Prov For Depr/Amort Of Nonutility Property And Investments \$ 13,730,202.42 33 Accument And Accrued Assets \$ 4,621,199.01 34 Acquain Property Cash Investments \$ 4,621,199.01 35 Acquain Property Cash Investments \$ 4,621,199.01 36 Acquain Property Cash Inve	1 Assets And Other Debits		·
4 Property Under Capital Leases 101.1 \$ 24,697,609.51 5 Electric Plant Purchased Or Sold 102 \$ (3,356,001.69) 6 Experimental Electric Plant - Unclassified 103 \$ - 7 Electric Plant Held For Future Use 105 \$ 1,488,755.94 8 Completed Construction Not Classified 106 \$ 5,194,222.94 9 Construction Work In Progress - Electric 107 \$ 331,663,374.78 10 Electric Plant Acquisition Adjustments 114 \$ 157,193,779.78 11 Other Utility Plant 118 \$ - 12 Nuclear Fuel 120.1 - 120.4 \$ 13,877,148,275.85 13 Total Utility Plant \$ 13,877,148,275.85 14 Total Prov For Depn Elect Plant In Service 108 \$ 5,280,504,694.83 17 Accum Prov For Depn Elect Plant In Service 111 \$ 328,005,403.05 18 Accum Prov For Asset Acquisition Adjustment 115 \$ 64,820,593.60 19 Accum Prov For Depn Of Other Utility Plant 119 \$ - 20 Accum Prov For Amrt Of Nuclear Fuel Assmb 120.5 \$ - 21 Utility Plant - Net \$ 8,203,817,584.38 23 Utility Property And Investments \$ 9,232,854.19 24 Accum Prov For Dept/Amort Of Nonutility Prop 122 \$ 1,115,400.97 27 Investment In Associated Companies 123 \$ 74,806,187.76	2 Utility Plant		
5 Electric Plant Purchased Or Sold 102 \$ (3,356,001.69) 6 Experimental Electric Plant - Unclassified 103 \$ - 7 Electric Plant Held For Future Use 105 \$ 1,488,755.94 8 Completed Construction Not Classified 106 \$ 5,194,222.94 9 Construction Work In Progress - Electric 107 \$ 331,663,374.78 10 Electric Plant Acquisition Adjustments 114 \$ 157,193,779.78 11 Other Utility Plant 118 \$ - 12 Nuclear Fuel 120.1 - 120.4 \$ 13,877,148,275.85 13 * Total Utility Plant \$ 13,877,148,275.85 14 Total Prov For Depn Elect Plant In Service 108 \$ 5,280,504,694.83 17 Accum Prov For Depn Elect Plant In Service 111 \$ 328,005,403.05 18 Accum Prov For Amort Elect Plant In Service 111 \$ 328,005,403.05 18 Accum Prov For Depn Of Other Utility Plant 119 \$ - 20 Accum Prov For Depn Of Other Utility Plant 119 \$ 8,203,817,584.38 21 Utility Plant - Net \$ 8,203,817,584.38 22 Utility Plant - Net \$ 8,203,817,584.38 23 Utility Property And Investments \$ 9,232,854.19 24 Accum Prov For Depr/Amort Of Nonutility Prop 122 \$ 1,115,400,97	3 Electric Plant In Service 101	\$	13,360,266,534.59
6 Experimental Electric Plant - Unclassified 103 \$ 1,488,755.94 7 Electric Plant Held For Future Use 105 \$ 1,488,755.94 8 Completed Construction Not Classified 106 \$ 5,194,222.94 9 Construction Work In Progress - Electric 107 \$ 331,663,374.78 10 Electric Plant Acquisition Adjustments 114 \$ 157,193,779.78 11 Other Utility Plant 118 \$ 12 Nuclear Fuel 120.1 - 120.4 \$ 13,877,148,275.85 15 Total Utility Plant \$ 13,877,148,275.85 15 Total Utility Plant \$ 5,280,504,694.83 17 Accum Prov For Depn Elect Plant In Service 108 \$ 5,280,504,694.83 17 Accum Prov For Amort Elect Plant In Service 111 \$ 328,005,403.05 18 Accum Prov For Asset Acquisition Adjustment 115 \$ 64,820,593.60 19 Accum Prov For Depn Of Other Utility Plant 119 \$ 20 Accum Prov For Amrt Of Nuclear Fuel Assmb 120.5 \$ 21 Utility Plant - Net \$ 8,203,817,584.38 23 Utility Property And Investments \$ 9,232,854.19 24 Nonutility Property And Investments \$ 9,232,854.19 25 Nonutility Property And Investments \$ 74,806,187.6 29 Other Inv	4 Property Under Capital Leases 101.1	\$	24,697,609.51
7 Electric Plant Held For Future Use 105 \$ 1,488,755.94 8 Completed Construction Not Classified 106 \$ 5,194,222.94 9 Construction Work In Progress - Electric 107 \$ 331,663,374.78 10 Electric Plant Acquisition Adjustments 114 \$ 157,193,779.78 11 Other Utility Plant 118 \$ - 12 Nuclear Fuel 120.1 - 120.4 \$ - 13 Total Utility Plant \$ 13,877,148,275.85 15 *** Total Utility Plant \$ 13,877,148,275.85 15 *** Total Utility Plant \$ 328,005,403.05 16 Accum Prov For Depn Elect Plant In Service 108 \$ 5,280,504,694.83 17 Accum Prov For Amort Elect Plant In Service 111 \$ 328,005,403.05 18 Accum Prov For Asset Acquisition Adjustment 115 \$ 64,820,593.60 19 Accum Prov For Depn Of Other Utility Plant 119 \$ - 20 Accum Prov For Amrt Of Nuclear Fuel Assmb 120.5 \$ 8,203,817,584.38 21 Utility Plant - Net \$ 8,203,817,584.38 22 Utility Property And Investments \$ 9,232,854.19 25 Nonutility Property Property And Investments \$ 74,806,187.76 29 Other Investments 124 \$ 82,906,208.95 30 Other Special	5 Electric Plant Purchased Or Sold 102	\$	(3,356,001.69)
8 Completed Construction Not Classified 106 9 Construction Work In Progress - Electric 107 9 Construction Work In Progress - Electric 107 10 Electric Plant Acquisition Adjustments 114 11 Other Utility Plant 118 12 Nuclear Fuel 120.1 - 120.4 13 14 Total Utility Plant 15 Total Utility Plant 16 Accum Prov For Depn Elect Plant In Service 108 17 Accum Prov For Amort Elect Plant In Service 111 18 Accum Prov For Amort Elect Plant In Service 111 19 Accum Prov For Depn Of Other Utility Plant 119 20 Accum Prov For Amrt Of Nuclear Fuel Assmb 120.5 21 22 Utility Plant - Net 25 Nonutility Property And Investments 25 Nonutility Property 121 26 Accum Prov For Depr/Amort Of Nonutility Prop 122 27 Investment In Associated Companies 123 28 Other Investments 124 29 Other Investments 124 30 Other Special Funds 128 31 32 Total Nonutility Property And Investments 35 Cash 131 36 Special Deposits 132 - 134 37 Working Funds 135 38 Temporary Cash Investments 136 38 Temporary Cash Investments 136 39 Special Deposits Investments 136 4 Fundamental Investments 136 4 Fundamental Investments 136 4 Fundamental Investments 136 5 Special Deposits 135 6 (49,730.60) 6 Temporary Cash Investments 136 6 Special Deposits Investments 136	6 Experimental Electric Plant - Unclassified 103	\$	-
9 Construction Work In Progress - Electric 107 10 Electric Plant Acquisition Adjustments 114 11 Other Utility Plant 118 12 Nuclear Fuel 120.1 - 120.4 13	7 Electric Plant Held For Future Use 105	\$	1,488,755.94
10 Electric Plant Acquisition Adjustments 114 \$ 157,193,779.78 11 Other Utility Plant 118 \$ 12 Nuclear Fuel 120.1 - 120.4 \$ 13	8 Completed Construction Not Classified 106	\$	5,194,222.94
11 Other Utility Plant 118	9 Construction Work In Progress - Electric 107	\$	331,663,374.78
12 Nuclear Fuel 120.1 - 120.4 13	10 Electric Plant Acquisition Adjustments 114	\$	157,193,779.78
13	11 Other Utility Plant 118	\$	_
Total Utility Plant \$ 13,877,148,275.85 15 16 16 Accum Prov For Depn Elect Plant In Service 108 \$ 5,280,504,694.83 17 Accum Prov For Amort Elect Plant In Service 111 \$ 328,005,403.05 18 Accum Prov For Asset Acquisition Adjustment 115 \$ 64,820,593.60 19 Accum Prov For Depn Of Other Utility Plant 119 \$ - 20 Accum Prov For Amrt Of Nuclear Fuel Assmb 120.5 \$ 8,203,817,584.38 23 Utility Plant - Net \$ 8,203,817,584.38 24 Nonutility Property And Investments \$ 9,232,854.19 25 Nonutility Property 121 \$ 9,232,854.19 26 Accum Prov For Depr/Amort Of Nonutility Prop 122 \$ 1,115,400.97 27 Investment In Associated Companies 123 \$ 74,806,187.76 29 Other Investments 124 \$ 82,906,208.95 30 Other Special Funds 128 \$ 5,088,003.86 31 \$ 170,917,853.79 32 Total Nonutility Property And Investments \$ 170,917,853.79 33 Current And Accrued Assets 35 Cash 131 \$ 13,730,202.42 36 Special Deposits 132 - 134 \$ 4,621,199.01 37 Working Funds 135 \$ 4,621,199.01 38 Temporary Cash Investments 136 <td>12 Nuclear Fuel 120.1 - 120.4</td> <td>\$</td> <td>-</td>	12 Nuclear Fuel 120.1 - 120.4	\$	-
15 16 Accum Prov For Depn Elect Plant In Service 108 \$ 5,280,504,694.83 17 Accum Prov For Amort Elect Plant In Service 111 \$ 328,005,403.05 18 Accum Prov For Asset Acquisition Adjustment 115 64,820,593.60 19 Accum Prov For Depn Of Other Utility Plant 119 \$ - 20 Accum Prov For Amrt Of Nuclear Fuel Assmb 120.5 \$ - 21 Utility Plant - Net \$ 8,203,817,584.38 23 Utility Plant - Net \$ 8,203,817,584.38 24 Nonutility Property And Investments \$ 9,232,854.19 25 Nonutility Property 121 \$ 9,232,854.19 26 Accum Prov For Depr/Amort Of Nonutility Prop 122 \$ 1,115,400.97 27 Investment In Associated Companies 123 \$ 74,806,187.76 29 Other Investments 124 \$ 82,906,208.95 30 Other Special Funds 128 \$ 5,088,003.86 31 \$ 170,917,853.79 33 Current And Accrued Assets 35 Cash 131 \$ 13,730,202.42 36 Special Deposits 132 - 134 \$ 4,621,199.01 37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136 \$ 72,469,841.23	13		
15 16 Accum Prov For Depn Elect Plant In Service 108 \$ 5,280,504,694.83 17 Accum Prov For Amort Elect Plant In Service 111 \$ 328,005,403.05 18 Accum Prov For Asset Acquisition Adjustment 115 64,820,593.60 19 Accum Prov For Depn Of Other Utility Plant 119 \$ - 20 Accum Prov For Amrt Of Nuclear Fuel Assmb 120.5 \$ - 21 Utility Plant - Net \$ 8,203,817,584.38 23 Utility Plant - Net \$ 8,203,817,584.38 24 Nonutility Property And Investments \$ 9,232,854.19 25 Nonutility Property 121 \$ 9,232,854.19 26 Accum Prov For Depr/Amort Of Nonutility Prop 122 \$ 1,115,400.97 27 Investment In Associated Companies 123 \$ 74,806,187.76 29 Other Investments 124 \$ 82,906,208.95 30 Other Special Funds 128 \$ 5,088,003.86 31 \$ 170,917,853.79 33 Current And Accrued Assets 35 Cash 131 \$ 13,730,202.42 36 Special Deposits 132 - 134 \$ 4,621,199.01 37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136 \$ 72,469,841.23	14 Total Utility Plant	\$	13,877,148,275.85
17 Accum Prov For Amort Elect Plant In Service 111 \$ 328,005,403.05 18 Accum Prov For Asset Acquisition Adjustment 115 \$ 64,820,593.60 19 Accum Prov For Depn Of Other Utility Plant 119 - 20 Accum Prov For Amrt Of Nuclear Fuel Assmb 120.5 \$ - 21 Utility Plant - Net \$ 8,203,817,584.38 23 Utility Plant - Net \$ 8,203,817,584.38 24 Nonutility Property And Investments \$ 9,232,854.19 25 Nonutility Property 121 \$ 9,232,854.19 26 Accum Prov For Depr/Amort Of Nonutility Prop 122 \$ 1,115,400.97 27 Investment In Associated Companies 123 \$ 74,806,187.76 29 Other Investments 124 \$ 82,906,208.95 30 Other Special Funds 128 \$ 5,088,003.86 31 \$ 170,917,853.79 33 \$ 170,917,853.79 34 Current And Accrued Assets \$ 170,917,853.79 35 Cash 131 \$ 13,730,202.42 36 Special Deposits 132 - 134 \$ 4,621,199.01 37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136 \$ 72,469,841.23	•		, , , , , , , , , , , , , , , , , , ,
18 Accum Prov For Asset Acquisition Adjustment 115 \$ 64,820,593.60 19 Accum Prov For Depn Of Other Utility Plant 119 - 20 Accum Prov For Amrt Of Nuclear Fuel Assmb 120.5 - 21 Utility Plant - Net \$ 8,203,817,584.38 23 Utility Plant - Net \$ 9,232,854.19 24 Nonutility Property And Investments \$ 9,232,854.19 25 Nonutility Property 121 \$ 9,232,854.19 26 Accum Prov For Depr/Amort Of Nonutility Prop 122 \$ 1,115,400.97 27 Investment In Associated Companies 123 \$ 74,806,187.76 29 Other Investments 124 \$ 82,906,208.95 30 Other Special Funds 128 \$ 5,088,003.86 31 \$ 170,917,853.79 33 Total Nonutility Property And Investments \$ 170,917,853.79 34 Current And Accrued Assets \$ 13,730,202.42 35 Cash 131 \$ 13,730,202.42 36 Special Deposits 132 - 134 \$ 4,621,199.01 37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136 \$ 72,469,841.23	16 Accum Prov For Depn Elect Plant In Service 108	\$	5,280,504,694.83
18 Accum Prov For Asset Acquisition Adjustment 115 \$ 64,820,593.60 19 Accum Prov For Depn Of Other Utility Plant 119 - 20 Accum Prov For Amrt Of Nuclear Fuel Assmb 120.5 - 21 Utility Plant - Net \$ 8,203,817,584.38 23 Utility Plant - Net \$ 9,232,854.39 24 Nonutility Property And Investments \$ 9,232,854.19 25 Nonutility Property 121 \$ 9,232,854.19 26 Accum Prov For Depr/Amort Of Nonutility Prop 122 \$ 1,115,400.97 27 Investment In Associated Companies 123 \$ 74,806,187.76 29 Other Investments 124 \$ 82,906,208.95 30 Other Special Funds 128 \$ 5,088,003.86 31 \$ 170,917,853.79 33 Total Nonutility Property And Investments \$ 170,917,853.79 34 Current And Accrued Assets \$ 13,730,202.42 35 Cash 131 \$ 13,730,202.42 36 Special Deposits 132 - 134 \$ 4,621,199.01 37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136 \$ 72,469,841.23	17 Accum Prov For Amort Elect Plant In Service 111	\$	328,005,403.05
19 Accum Prov For Depn Of Other Utility Plant 119 \$ - 20 Accum Prov For Amrt Of Nuclear Fuel Assmb 120.5 \$ - 21 22 Utility Plant - Net \$ 8,203,817,584.38 23 24 Nonutility Property And Investments 25 Nonutility Property 121 \$ 9,232,854.19 26 Accum Prov For Depr/Amort Of Nonutility Prop 122 \$ 1,115,400.97 27 Investment In Associated Companies 123 \$ 74,806,187.76 29 Other Investments 124 \$ 82,906,208.95 30 Other Special Funds 128 \$ 5,088,003.86 31 32 Total Nonutility Property And Investments \$ 170,917,853.79 33 34 Current And Accrued Assets 35 Cash 131 \$ 13,730,202.42 36 Special Deposits 132 - 134 \$ 4,621,199.01 37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136	18 Accum Prov For Asset Acquisition Adjustment 115	\$	
21 Utility Plant - Net \$ 8,203,817,584.38 22 Nonutility Property And Investments 24 Nonutility Property 121 \$ 9,232,854.19 26 Accum Prov For Depr/Amort Of Nonutility Prop 122 \$ 1,115,400.97 27 Investment In Associated Companies 123 \$ 74,806,187.76 29 Other Investments 124 \$ 82,906,208.95 30 Other Special Funds 128 \$ 5,088,003.86 31 Total Nonutility Property And Investments \$ 170,917,853.79 33 Current And Accrued Assets 35 Cash 131 \$ 13,730,202.42 36 Special Deposits 132 - 134 \$ 4,621,199.01 37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136 \$ 72,469,841.23	19 Accum Prov For Depn Of Other Utility Plant 119	\$	-
Utility Plant - Net \$ 8,203,817,584.38 23 Working Funds 135 \$ 8,203,817,584.38 24 Nonutility Property And Investments 25 Nonutility Property 121 \$ 9,232,854.19 26 Accum Prov For Depr/Amort Of Nonutility Prop 122 \$ 1,115,400.97 27 Investment In Associated Companies 123 \$ 74,806,187.76 29 Other Investments 124 \$ 82,906,208.95 30 Other Special Funds 128 \$ 5,088,003.86 31 \$ 170,917,853.79 33 Total Nonutility Property And Investments \$ 170,917,853.79 34 Current And Accrued Assets 35 Cash 131 \$ 13,730,202.42 36 Special Deposits 132 - 134 \$ 4,621,199.01 37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136 \$ 72,469,841.23	20 Accum Prov For Amrt Of Nuclear Fuel Assmb 120.5	\$	-
23 24 Nonutility Property And Investments 25 Nonutility Property 121 \$ 9,232,854.19 26 Accum Prov For Depr/Amort Of Nonutility Prop 122 \$ 1,115,400.97 27 Investment In Associated Companies 123 \$ 74,806,187.76 29 Other Investments 124 \$ 82,906,208.95 30 Other Special Funds 128 \$ 5,088,003.86 31 32 Total Nonutility Property And Investments \$ 170,917,853.79 33 34 Current And Accrued Assets 35 Cash 131 \$ 13,730,202.42 36 Special Deposits 132 - 134 \$ 4,621,199.01 37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136 \$ 72,469,841.23	21		
24 Nonutility Property 121 \$ 9,232,854.19 25 Nonutility Property 121 \$ 9,232,854.19 26 Accum Prov For Depr/Amort Of Nonutility Prop 122 \$ 1,115,400.97 27 Investment In Associated Companies 123 \$ 74,806,187.76 29 Other Investments 124 \$ 82,906,208.95 30 Other Special Funds 128 \$ 5,088,003.86 31 \$ 170,917,853.79 32 Total Nonutility Property And Investments \$ 170,917,853.79 33 \$ 13,730,202.42 35 Cash 131 \$ 13,730,202.42 36 Special Deposits 132 - 134 \$ 4,621,199.01 37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136 \$ 72,469,841.23	22 Utility Plant - Net	\$	8,203,817,584.38
25 Nonutility Property 121 \$ 9,232,854.19 26 Accum Prov For Depr/Amort Of Nonutility Prop 122 \$ 1,115,400.97 27 Investment In Associated Companies 123 \$ 74,806,187.76 29 Other Investments 124 \$ 82,906,208.95 30 Other Special Funds 128 \$ 5,088,003.86 31 32 Total Nonutility Property And Investments \$ 170,917,853.79 33 34 Current And Accrued Assets 35 Cash 131 \$ 13,730,202.42 36 Special Deposits 132 - 134 \$ 4,621,199.01 37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136 \$ 72,469,841.23	23		
25 Nonutility Property 121 \$ 9,232,854.19 26 Accum Prov For Depr/Amort Of Nonutility Prop 122 \$ 1,115,400.97 27 Investment In Associated Companies 123 \$ 74,806,187.76 29 Other Investments 124 \$ 82,906,208.95 30 Other Special Funds 128 \$ 5,088,003.86 31 32 Total Nonutility Property And Investments \$ 170,917,853.79 33 34 Current And Accrued Assets 35 Cash 131 \$ 13,730,202.42 36 Special Deposits 132 - 134 \$ 4,621,199.01 37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136 \$ 72,469,841.23	24 Nonutility Property And Investments		
27 Investment In Associated Companies 123 \$ 74,806,187.76 29 Other Investments 124 \$ 82,906,208.95 30 Other Special Funds 128 \$ 5,088,003.86 31 * 170,917,853.79 32 Total Nonutility Property And Investments \$ 170,917,853.79 33 * 13,730,202.42 35 Cash 131 \$ 13,730,202.42 36 Special Deposits 132 - 134 \$ 4,621,199.01 37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136 \$ 72,469,841.23		\$	9,232,854.19
27 Investment In Associated Companies 123 \$ 74,806,187.76 29 Other Investments 124 \$ 82,906,208.95 30 Other Special Funds 128 \$ 5,088,003.86 31 32 Total Nonutility Property And Investments \$ 170,917,853.79 33 34 Current And Accrued Assets 35 Cash 131 \$ 13,730,202.42 36 Special Deposits 132 - 134 \$ 4,621,199.01 37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136 \$ 72,469,841.23		\$	1,115,400.97
29 Other Investments 124 \$ 82,906,208.95 30 Other Special Funds 128 \$ 5,088,003.86 31 32 Total Nonutility Property And Investments \$ 170,917,853.79 33 34 Current And Accrued Assets 35 Cash 131 \$ 13,730,202.42 36 Special Deposits 132 - 134 \$ 4,621,199.01 37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136 \$ 72,469,841.23		\$	74,806,187.76
31	29 Other Investments 124	\$	82,906,208.95
31 32 Total Nonutility Property And Investments \$ 170,917,853.79 33 34 Current And Accrued Assets 35 Cash 131 \$ 13,730,202.42 36 Special Deposits 132 - 134 \$ 4,621,199.01 37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136 \$ 72,469,841.23	30 Other Special Funds 128	\$	5,088,003.86
33 34 Current And Accrued Assets 35 Cash 131 \$ 13,730,202.42 36 Special Deposits 132 - 134 \$ 4,621,199.01 37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136 \$ 72,469,841.23			
33 34 Current And Accrued Assets 35 Cash 131 \$ 13,730,202.42 36 Special Deposits 132 - 134 \$ 4,621,199.01 37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136 \$ 72,469,841.23	32 Total Nonutility Property And Investments	\$	170,917,853.79
35 Cash 131 \$ 13,730,202.42 36 Special Deposits 132 - 134 \$ 4,621,199.01 37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136 \$ 72,469,841.23			
36 Special Deposits 132 - 134 \$ 4,621,199.01 37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136 \$ 72,469,841.23	34 Current And Accrued Assets		
37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136 \$ 72,469,841.23	35 Cash 131	\$	13,730,202.42
37 Working Funds 135 \$ (49,730.60) 38 Temporary Cash Investments 136 \$ 72,469,841.23	36 Special Deposits 132 - 134	\$	4,621,199.01
38 Temporary Cash Investments 136 \$ 72,469,841.23	· · · · · · · · · · · · · · · · · · ·	\$	(49,730.60)
- ·	T control of the cont		, ,
		\$	669,515.47

Attachment WUTC 135 Supplemental

PacifiCorp Domestic Electric

Balance Sheet (FERC)

•	A	verage of Monthly
		Averages
40 Customer Accounts Receivable 142	\$	287,087,082.00
41 Other Accounts Receivable 143	\$	12,323,596.04
42 Accumulated Prov For Uncollectible Accounts 144	\$	(33,452,302.24)
43 Notes Receivable From Associated Companies 145	\$	48,107.71
44 Accounts Receivable From Associated Companies 146	\$	4,689,723.07
45 Fuel Stock 151 - 152	\$	53,142,763.63
46 Materials And Supplies 154 - 163	\$	94,127,936.08
47 Prepayments 165	\$	31,546,146.95
48 Interest And Dividends Receivable 171	\$	79,060.25
49 Rents Receivable 172	\$	8,535,247.20
50 Accrued Utility Revenues 173	\$	148,551,779.93
51 Miscellaneous Current And Accrued Assets 174	\$	(111,446.51)
52 Derivative Instrument Assets 175	\$	246,441,344.22
54	_	
55 Total Current And Accrued Assets	\$	944,450,065.83
56		
57 Deferred Debits		
58 Unamortized Debt Expense 181	\$	23,952,401.72
60 Unrecovered Plant And Regulatory Study Costs 182.2	\$	19,401,052.48
61 Other Regulatory Assets 182.3	\$	1,465,481,398.56
62 Preliminary Survey & Investigation Charges 183	\$	3,699,830.59
63 Clearing Accounts 184	\$	67,244.60
64 Temporary Facilities 185	\$	114,291.67
65 Miscellaneous Deferred Debits 186	\$	94,087,542.09
67 Unamortized Loss On Reaquired Debt 189	\$	40,575,162.87
68 Accumulated Deferred Income Taxes 190	\$	115,988,485.51
69		•
70 Total Deferred Debits	\$	1,763,367,410.07
71		
72 Total Assets And Other Debits	\$	11,082,552,914.07
•		

Attachment WUTC 135 Supplemental

PacifiCorp Domestic Electric

Balance Sheet (FERC)

	Sepu3-Sepu4		
		A۱	verage of Monthly
			Averages
	Liabilities And Other Credits		
2			
3	Capitalization		
4	Common Equity		
	Common Stock Issued 201	\$	2,933,226,675.00
	Other Paid In Capital 208 - 211	\$	(17,444.00)
	Capital Stock Expense 214	\$	41,408,899.67
	Retained Earnings 215.1, 216	\$	368,563,189.67
13	Accumulated Other Comprehensive Income 219	\$	5,354,471.02
14	Total Common Equity	\$	3,255,043,937.98
15			
16	Preferred Stock Issued 204	\$	53,963,300.00
17	•		
18	Long-Term Debt		
19	Bonds 221	\$	3,758,763,956.21
22	Other Long-Term Debt 224	\$	45,312,500.00
	Unamortized Premium On Long-Term Debt 225	\$	51,192.39
	Unamortized Discount On Long-Term Debt 226	\$	4,553,059.67
25	Ŭ	•	
26	Total Long-Term Debt	\$	3,799,574,588.93
27			
28	Total Capitalization	\$	7,108,581,826.91
29	- Tom Suprimization	Ψ	7,100,001,020,71
30	Other Noncurrent Liabilities		
	Obligations Under Capital Leases 227	\$	27,417,735.10
	Accumulated Prov For Property Insurance 228.1	\$	901,766.64
	Accumulated Prov For Injuries And Damages 228.2	\$	12,759,430.80
	Accumulated Prov For Pensions And Benefits 228.3	\$	394,981,299.54
	Accumulated Misc Operating Provisions 228.4	Ψ \$	11,334,950.22
	Accumulated Provision For Rate Refunds 229	Ф \$	· ·
37	Accumulated Provision for Rate Relunds 229	Ф	255.52
38	Total Other New access the little	ተ	447 205 427 92
	Total Other Noncurrent Liabilities	Ф	447,395,437.83
39	Comment Are J. A. annual J. Intelligen		
40	Current And Accrued Liabilities	æ	CE 41E 0E4 00
	Asset Retirement Obligation 230	\$	65,415,374.28
	Notes Payable 231	\$	222,708,333.33
43	Accounts Payable 232	\$	341,370,683.26

Attachment WUTC 135 Supplemental

PacifiCorp Domestic Electric

Balance Sheet (FERC)

	A	verage of Monthly
		Averages
44 Notes Payable To Associated Companies 233	\$	16,910,297.68
45 Accounts Payable To Associated Companies 234	\$	17,275,024.49
46 Customer Deposits 235	\$	21,102,222.07
47 Taxes Accrued 236	\$	51,954,227.03
48 Interest Accrued 237	\$	59,498,954.88
49 Dividends Declared 238	\$	15,310,213.22
50 Matured Long-Term Debt 239	\$	-
51 Matured Interest 240	\$	-
52 Tax Collections Payable 241	\$	10,581,788.55
53 Miscellaneous Current & Accrued Liabilities 242	\$	66,989,571.63
54 Obligations Under Capital Leases 243	\$	86,844.86
55 Derivative Instrument Liabilities 244	\$	705,424,188.42
57		
58 Total Current And Accrued Liabilities	\$	1,594,627,723.68
59		_
60 Deferred Credits		
61 Customer Advances For Construction 252	\$	4,852,230.52
62 Other Deferred Credits 253	\$	61,054,302.27
63 Other Regulatory Liabilities 254	\$	135,755,286.39
64 Accumulated Deferred Investment Tax Credits 255	\$	84,048,371.67
65 Unamortized Gain On Reacquired Debt 257	\$	289,764.08
66 Accum Deferred Income Taxes-Accel Amort 281	\$	1,642,479.04
67 Accum Deferred Income Taxes-Liberalized Depn 282	\$	1,634,026,989.44
68 Accumulated Deferred Income Taxes - Other 283	\$	10,278,502.25
69		
70 Total Deferred Credits	\$	1,931,947,925.65
71		
72		
73		
74 Total Liabilities And Other Credits	\$	11,082,552,914.07