

Exhibit No. \_\_\_(DLT-10)  
Docket No. UE-03\_\_\_\_\_  
2003 PP&L Rate Case  
Witness: David L. Taylor

**BEFORE THE  
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION**

WASHINGTON UTILITIES AND  
TRANSPORTATION COMMISSION,

Complainant,

vs.

PACIFICORP dba Pacific Power & Light  
Company,

Respondent.

Docket No. UE-03\_\_\_\_\_

**PACIFICORP**

**EXHIBIT OF DAVID L. TAYLOR**

**Detailed Cost of Service Results, by Class and by Function**

**December 2003**

PacificCorp  
Cost Of Service By Rate Schedule - All Functions  
State of Washington  
Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E  
12 Months Ending March 2003

DESCRIPTION	A	B	C	D	F	G	H	I	J
	Washington Jurisdiction Normalized	Washington Jurisdiction Normalized	Residential Schedule 1B	General Service Schedule 2A	Large General Service Schedule 3B	Large Power Service Schedule 4BT	Irrigation Schedule 4D	Street & Area Lighting Sch. 15.51-54.57	
Operating Revenues	303,442,951	119,279,827	44,516,018	62,011,500	63,295,118	12,593,744	1,746,743		
Operating Expenses	208,390,012	81,597,886	27,655,888	42,291,878	47,146,027	8,683,795	1,014,538		
Depreciation & Maintenance Expenses	28,219,529	12,195,167	3,986,802	5,729,212	5,701,781	1,358,757	237,811		
Amortization Expense	4,442,033	2,033,345	587,524	753,303	777,943	248,816	41,102		
Taxes Other Than Income	8,815,096	3,722,517	1,217,007	1,710,817	1,707,502	388,417	56,798		
Income Taxes - Federal	7,294,655	3,305,964	1,019,527	1,320,558	1,229,428	357,626	61,552		
Income Taxes - State	1,571,587	708,351	220,543	287,818	266,156	75,832	13,087		
Income Taxes Deferred	7,973,284	3,237,342	1,088,367	1,595,055	1,659,251	347,753	45,516		
Investment Tax Credit Adj									
Misc Revenues & Expense	(612,272)	(224,545)	(81,011)	(130,984)	(149,132)	(24,538)	(2,063)		
Total Operating Expenses	267,093,924	106,576,265	35,704,648	53,557,257	58,338,956	11,446,458	1,470,340		
Operating Revenue For Return	36,349,027	12,703,563	8,811,371	8,454,244	4,956,161	1,147,285	276,403		
Rate Base :									
Electric Plant In Service	1,044,896,250	436,793,848	143,130,229	204,630,229	205,397,416	47,277,384	7,677,143		
Plant Held For Future Use	99,617	36,534	13,161	21,311	24,264	3,992	336		
Electric Plant Acquisition Adj	8,626,303	3,236,958	1,167,828	1,888,217	2,149,830	353,725	29,745		
Nuclear Fuel									
Prepayments	1,334,636	632,743	174,524	212,994	220,465	80,341	13,570		
Fuel Stock	4,067,988	1,491,893	538,245	870,267	990,843	163,029	13,709		
Materials & Supplies	6,612,849	2,562,151	888,558	1,368,702	1,481,680	278,393	33,365		
Misc Deferred Debits	16,414,699	6,313,645	2,201,027	3,412,977	3,721,447	686,524	79,080		
Cash Working Capital	8,479,233	3,398,273	1,136,301	1,689,712	1,839,474	363,536	51,936		
Weatherization Loans	2,643,690	969,547	349,793	565,566	643,926	105,949	8,909		
Miscellaneous Rate Base	30,149	11,052	3,986	6,450	7,351	1,209	102		
Total Rate Base Additions	1,093,405,416	455,436,644	149,603,672	214,666,425	216,476,696	49,314,083	7,807,886		
Rate Base Deductions :									
Accum Provision For Depreciation	(403,169,502)	(165,350,438)	(54,713,048)	(80,552,705)	(81,439,222)	(18,040,253)	(3,373,937)		
Accum Provision For Amortization	(20,423,185)	(9,596,039)	(2,709,400)	(3,350,459)	(3,386,573)	(1,477,658)	(203,956)		
Accum Deferred Income Taxes	(67,300,729)	(23,969,931)	(7,900,341)	(11,231,060)	(11,327,988)	(2,565,260)	(366,667)		
Unamortized ITC	(2,634,576)	(1,094,899)	(362,807)	(518,786)	(524,740)	(116,645)	(16,505)		
Customer Advance For Construction	(38,641)	(11,094)	(6,742)	-	(10,871)	(7,936)	-		
Customer Service Deposits									
Misc Rate Base Deductions	(13,464,469)	(5,267,757)	(1,814,257)	(2,769,717)	(2,968,869)	(571,813)	(72,056)		
Total Rate Base Deductions	(497,091,103)	(205,289,617)	(67,508,596)	(89,422,420)	(99,358,263)	(22,479,165)	(4,033,042)		
Total Rate Base	596,314,313	250,147,027	82,095,076	116,244,005	117,118,433	26,834,918	3,874,853		
Calculated Return On Rate Base	6.10%	5.08%	10.73%	7.27%	4.23%	4.28%	7.13%		
Return On Rate Base @ Jurisdictional Ave.	36,349,027	15,248,001	5,004,200	7,085,787	7,139,089	1,635,753	236,196		
Total Operating Expenses	267,093,924	106,576,265	35,704,648	53,557,257	58,338,956	11,446,458	1,470,340		
Revenue Credits	(105,425,251)	(38,860,354)	(14,037,248)	(22,454,982)	(25,394,797)	(4,277,508)	(400,361)		
Total Revenue Requirements	198,017,700	82,963,911	26,671,600	38,188,062	40,083,248	8,904,703	1,306,176		
Class Revenue	198,017,701	80,419,474	30,478,770	39,556,518	37,900,320	8,316,235	1,346,383		
Increase / (Decrease) Required to Earn Equal Rates of Return	(0)	2,544,438	(3,807,171)	(1,368,456)	2,182,928	488,468	(40,207)		
Percent %	0.00%	3.16%	-12.49%	-3.46%	5.76%	5.87%	-2.99%		
Return On Rate Base @ Target ROR	52,135,398	21,870,198	7,177,521	10,163,141	10,239,591	2,346,160	338,776		
Total Operating Expenses Adjusted for Taxes	278,031,811	111,164,563	37,210,476	55,689,461	60,487,200	11,838,677	1,541,415		
Revenue Credits	(105,425,251)	(38,860,354)	(14,037,248)	(22,454,982)	(25,394,797)	(4,277,508)	(400,361)		
Total Target Revenue Requirements	224,741,948	94,174,427	30,350,749	43,397,619	45,331,994	10,007,329	1,479,830		
Class Revenue	198,017,701	80,419,474	30,478,770	39,556,518	37,900,320	8,316,235	1,346,383		
Increase / (Decrease) Required to Earn Target Rate of Return	26,724,248	13,754,954	(128,022)	3,841,101	7,431,673	1,691,094	133,448		
Percent %	13.50%	17.10%	-0.42%	8.71%	18.61%	20.33%	8.91%		

PacificCorp  
Cost Of Service By Rate Schedule - Generation Function  
State of Washington  
Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E  
12 Months Ending March 2003

A	B	C	D	E	F	G	H	I
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting Schedule 40	Sch. 15, 51, 54, 57
14 Operating Expenses								
15 Operation & Maintenance Expenses	172,563,264	63,334,614	22,841,257	36,905,093	41,998,315	6,919,582		584,404
16 Depreciation Expense	13,218,714	4,847,830	1,748,998	2,827,889	3,219,693	529,756		44,548
17 Amortization Expense	2,002,286	734,515	264,927	428,254	487,552	80,278		6,760
18 Taxes Other Than Income	3,821,789	1,439,110	518,831	838,490	954,727	157,378		13,263
19 Income Taxes - Federal	1,863,182	683,697	246,488	398,353	453,575	74,768		6,301
20 Income Taxes - State	361,902	132,801	47,878	77,376	88,102	14,523		1,224
21 Income Taxes Deferred	3,904,623	1,432,807	516,559	834,817	950,546	156,689		13,205
22 Investment Tax Credit Adj								
23 Misc Revenues & Expense	(473,964)	(173,822)	(62,711)	(101,395)	(115,444)	(18,995)		(1,597)
24 Total Operating Expenses	197,381,807	72,431,554	26,122,227	42,208,875	48,037,065	7,913,979		663,107
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28 Rate Base :								
29 Electric Plant In Service	467,674,193	171,538,760	61,877,734	100,036,291	113,896,103	18,747,846		1,577,458
30 Plant Held For Future Use	79,708	29,232	10,546	17,052	19,415	3,194		269
31 Electric Plant Acquisition Adj	8,826,303	3,236,958	1,167,828	1,888,217	2,149,830	353,725		29,745
32 Nuclear Fuel								
33 Prepayments	633,635	278,925	81,297	109,191	123,836	35,594		4,793
34 Fuel Stock	4,067,988	1,491,893	538,245	870,267	990,843	163,029		13,709
35 Materials & Supplies	5,332,448	1,955,622	705,548	1,140,774	1,298,829	213,704		17,971
36 Misc Deferred Debits	11,816,084	4,333,433	1,563,414	2,527,825	2,878,056	473,544		39,821
37 Cash Working Capital	6,060,417	2,224,065	802,093	1,285,951	1,474,796	242,988		20,523
38 Weatherization Loans								
39 Miscellaneous Rate Base	30,149	11,052	3,966	6,450	7,351	1,209		102
40 Total Rate Base Additions	504,520,935	185,099,941	66,750,693	107,892,018	122,833,059	20,234,834		1,704,391
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43 Rate Base Deductions :								
44 Accum Provision For Depreciation	(198,133,218)	(72,663,363)	(26,215,459)	(42,386,776)	(48,259,477)	(7,940,423)		(667,721)
45 Accum Provision For Amortization	(7,402,351)	(2,730,156)	(980,823)	(1,577,673)	(1,788,987)	(297,876)		(25,934)
46 Accum Deferred Income Taxes	(24,862,102)	(9,118,735)	(3,285,305)	(5,318,041)	(6,055,438)	(996,760)		(83,823)
47 Unamortized ITC	(1,216,856)	(446,310)	(160,983)	(260,288)	(296,379)	(48,786)		(4,103)
48 Customer Advance For Construction								
49 Customer Service Deposits								
50 Misc Rate Base Deductions	(9,640,981)	(3,535,733)	(1,275,620)	(2,062,502)	(2,348,262)	(386,374)		(32,491)
51 Total Rate Base Deductions	(241,255,510)	(86,484,297)	(31,922,200)	(51,605,279)	(58,745,443)	(9,670,219)		(814,071)
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53 Total Rate Base	263,265,425	98,605,644	34,828,493	56,286,739	64,089,616	10,564,614		890,320
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56 Return On Rate Base	6.10%	5,888,708	2,123,011	3,431,023	3,906,656	643,978		54,270
57 Total Operating Expenses	197,381,807	72,431,554	26,122,227	42,208,875	48,037,065	7,913,979		668,107
58 Revenue Credits	(90,562,650)	(33,212,981)	(11,982,558)	(19,374,110)	(22,058,376)	(3,629,410)		(305,205)
59 Total Revenue Requirements	122,866,805	45,107,272	16,262,680	26,265,789	29,885,348	4,928,547		417,173
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61 Return On Rate Base @ Target ROR	8.74%	8,446,171	3,045,033	4,921,114	5,603,315	923,658		77,840
62 Total Operating Expenses Adjusted for Taxes	202,210,750	74,203,542	26,761,088	43,241,314	49,212,628	8,107,760		684,438
63 Revenue Credits	(90,562,650)	(33,212,981)	(11,982,558)	(19,374,110)	(22,058,376)	(3,629,410)		(305,205)
64 Total Target Revenue Requirements	134,665,232	49,436,722	17,623,543	28,788,319	32,757,567	5,402,007		457,073
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PacificCorp  
Cost Of Service By Rate Schedule - Transmission Function  
State of Washington  
Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E  
12 Months Ending March 2003

A	B	C	D	E	F	G	H	I
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 26	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Schedule 40	Sch. 19,51-54,57
14 Operating Expenses	12,959,600	4,786,621	1,718,882	2,759,537	3,126,691	521,972	45,897	
15 Operation & Maintenance Expenses	5,052,114	1,852,812	688,457	1,080,802	1,230,548	202,469	17,026	
16 Depreciation Expense	694,726	254,784	91,921	148,623	169,215	27,842	2,341	
17 Amortization Expense	1,788,230	656,368	236,538	382,198	435,248	71,823	6,056	
18 Taxes Other Than Income	1,523,475	559,190	201,517	325,611	370,808	61,189	5,160	
19 Income Taxes - Federal	365,676	134,148	48,343	78,113	88,856	14,679	1,238	
20 Income Taxes - State	2,026,353	743,771	288,035	433,090	493,206	81,387	6,863	
21 Investment Tax Credit Adj	(128,457)	(47,110)	(16,996)	(27,481)	(31,288)	(5,148)	(433)	
22 Misc Revenues & Expense	24,281,518	8,940,584	3,216,696	5,180,492	5,883,384	976,214	84,148	
23 Total Operating Expenses	223,315,308	81,939,782	29,545,113	47,750,695	54,386,142	8,958,641	754,935	
24	19,909	7,301	2,634	4,259	4,849	798	67	
25 Rate Base :	197,168	93,727	24,919	30,049	33,990	12,595	1,887	
26 Electric Plant In Service	346,600	127,112	45,859	74,149	84,422	13,890	1,168	
27 Plant Held For Future Use	1,662,628	609,752	219,986	355,687	404,968	66,632	5,603	
28 Electric Plant Acquisition Adj	846,949	312,820	112,334	180,344	204,339	34,112	3,000	
29 Nuclear Fuel	-	-	-	-	-	-	-	
30 Prepayments	-	-	-	-	-	-	-	
31 Fuel Stock	-	-	-	-	-	-	-	
32 Materials & Supplies	-	-	-	-	-	-	-	
33 Misc Deferred Debits	-	-	-	-	-	-	-	
34 Cash Working Capital	-	-	-	-	-	-	-	
35 Weatherization Loans	-	-	-	-	-	-	-	
36 Miscellaneous Rate Base	-	-	-	-	-	-	-	
37 Total Rate Base Additions	226,388,563	83,090,495	29,950,846	48,395,183	55,098,710	9,086,669	766,661	
38 Rate Base Deductions :	(78,890,659)	(28,932,355)	(10,438,204)	(16,877,133)	(19,215,465)	(3,161,636)	(265,866)	
39 Accum Provision For Depreciation	(3,571,990)	(1,333,285)	(474,736)	(795,219)	(850,227)	(144,983)	(13,530)	
40 Accum Provision For Amortization	(13,448,482)	(4,934,166)	(1,779,115)	(2,875,865)	(3,275,219)	(539,689)	(45,407)	
41 Unamortized ITC	(567,876)	(208,335)	(75,119)	(121,428)	(138,289)	(22,787)	(1,917)	
42 Customer Advance For Construction	(1,531,524)	(561,671)	(202,639)	(327,640)	(373,034)	(61,378)	(5,161)	
43 Customer Service Deposits	-	-	-	-	-	-	-	
44 Misc Rate Base Deductions	(98,011,531)	(35,989,812)	(12,989,813)	(20,957,306)	(23,852,235)	(3,930,483)	(331,882)	
45 Total Rate Base	128,377,032	47,120,683	16,981,033	27,437,878	31,246,475	5,156,186	434,778	
46 Return On Rate Base	7,825,370	2,872,296	1,035,098	1,672,507	1,904,665	314,301	26,502	
47 Total Operating Expenses	24,281,518	8,940,584	3,216,696	5,180,492	5,883,384	976,214	84,148	
48 Revenue Credits	(12,270,746)	(4,500,215)	(1,623,575)	(2,625,072)	(2,988,760)	(491,769)	(41,356)	
49 Total Revenue Requirements	19,936,142	7,312,665	2,628,220	4,227,927	4,799,289	798,746	69,294	
50 Return On Rate Base @ Target ROR	11,223,924	4,119,732	1,484,641	2,398,876	2,731,960	450,802	38,012	
51 Total Operating Expenses Adjusted for Taxes	26,636,272	9,804,995	3,528,171	5,683,770	6,456,522	1,070,791	92,123	
52 Revenue Credits	(12,270,746)	(4,500,215)	(1,623,575)	(2,625,072)	(2,988,760)	(491,769)	(41,356)	
53 Total Target Revenue Requirements	25,989,450	9,424,412	3,389,237	5,457,575	6,199,622	1,029,825	88,779	
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PacifiCorp Cost Of Service By Rate Schedule - Distribution Function State of Washington Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E 12 Months Ending March 2003										
A	B	C	D	E	F	G	H	I		
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Sch. 16, 51-54, 57			
14 Operating Expenses										
15 Operation & Maintenance Expenses	15,113,816	7,552,975	2,293,970	2,423,696	1,787,012	841,304	294,858			
16 Depreciation Expense	10,826,676	5,407,292	1,565,521	1,818,477	1,249,654	612,332	173,400			
17 Amortization Expense	989,331	503,822	145,050	183,770	109,500	52,757	14,431			
18 Taxes Other Than Income	3,081,841	1,596,587	459,298	496,897	326,598	164,244	38,217			
19 Income Taxes - Federal	3,464,011	1,794,575	516,255	558,516	367,998	184,611	42,956			
20 Income Taxes - State	781,529	404,881	116,474	126,009	82,823	41,651	9,692			
21 Income Taxes Deferred	2,018,801	1,045,865	300,869	325,489	213,942	107,590	25,035			
22 Investment Tax Credit Adj										
23 Misc Revenues & Expense	(9,850)	(3,613)	(1,303)	(2,107)	(2,399)	(395)	(33)			
24 Total Operating Expenses	36,265,156	18,282,385	5,336,135	5,910,757	4,134,228	2,004,095	598,556			
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27										
28 Rate Base :										
29 Electric Plant In Service	344,221,352	176,517,663	50,571,927	56,579,049	36,908,084	18,512,798	5,131,831			
30 Plant Held For Future Use	-	-	-	-	-	-	-			
31 Electric Plant Acquisition Adj	-	-	-	-	-	-	-			
32 Nuclear Fuel	-	-	-	-	-	-	-			
33 Prepayments	289,512	174,595	40,378	33,819	22,538	22,811	5,369			
34 Fuel Stock	-	-	-	-	-	-	-			
35 Materials & Supplies	933,801	479,417	137,150	153,779	98,429	50,798	14,227			
36 Misc Deferred Debits	1,600,318	817,175	234,604	265,031	172,962	86,624	24,022			
37 Cash Working Capital	1,286,916	641,420	190,219	206,374	152,161	71,656	23,107			
38 Weatherization Loans	-	-	-	-	-	-	-			
39 Miscellaneous Rate Base	-	-	-	-	-	-	-			
40 Total Rate Base Additions	348,341,899	178,630,272	51,174,279	57,238,052	37,354,074	18,744,667	5,200,556			
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43 Rate Base Deductions :										
44 Accum Provision For Depreciation	(125,570,980)	(63,343,906)	(17,994,271)	(21,279,172)	(13,655,401)	(6,871,321)	(2,426,889)			
45 Accum Provision For Amortization	(5,560,301)	(2,794,369)	(812,938)	(935,669)	(670,237)	(291,030)	(76,098)			
46 Accum Deferred Income Taxes	(18,775,256)	(9,726,384)	(2,799,036)	(3,028,087)	(1,989,914)	(1,000,176)	(231,651)			
47 Unamortized ITC	(649,842)	(440,254)	(126,695)	(137,064)	(90,071)	(45,272)	(10,485)			
48 Customer Advance For Construction	(38,641)	(11,094)	(8,742)	-	(10,871)	(7,936)	-			
49 Customer Service Deposits	(2,281,964)	(1,170,353)	(335,998)	(379,575)	(247,572)	(124,062)	(34,404)			
50 Misc Rate Base Deductions	(153,105,966)	(77,486,360)	(22,077,679)	(25,759,577)	(16,664,066)	(8,339,796)	(2,779,488)			
51 Total Rate Base Deductions	195,234,933	101,143,912	29,096,599	31,478,475	20,690,008	10,404,870	2,421,068			
52										
53 Total Rate Base	1,947,160	746,283	287,524	429,220	346,814	118,913	8,407			
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1 Return On Rate Base	6.10%	11,900,771	6,165,344	1,773,617	1,918,807	1,261,183	634,241	147,579		
2 Total Operating Expenses		36,266,156	18,282,385	5,336,135	5,910,757	4,134,228	2,004,095	598,556		
3 Revenue Credits		(1,947,160)	(746,283)	(287,524)	(429,220)	(346,814)	(118,913)	(8,407)		
4										
5 Total Revenue Requirements		46,219,766	23,701,445	6,812,227	7,400,344	5,048,597	2,519,423	737,728		
6										
7										
8 Return On Rate Base @ Target ROR	8.74%	17,069,268	8,842,949	2,543,897	2,752,143	1,808,914	909,691	211,672		
9 Total Operating Expenses Adjusted for Taxes		39,847,250	20,137,615	5,869,839	6,488,151	4,513,734	2,194,946	642,964		
10 Revenue Credits		(1,947,160)	(746,283)	(287,524)	(429,220)	(346,814)	(118,913)	(8,407)		
11										
12 Total Target Revenue Requirements		54,969,358	28,234,281	8,116,212	8,811,074	5,975,935	2,985,725	846,230		

PacifiCorp  
Cost Of Service By Rate Schedule - Retail Services Function  
State of Washington  
Commission Method - (100 Summer, 100 Winter Hours) - 13%D / 87%E  
12 Months Ending March 2003

A	B	C	D	E	F	G	H	I
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48I	Irrigation Schedule 40	Street & Area Lighting Schedule 40	Sch. 15, 51-54, 57
14 Operating Expenses	7,225,740	5,741,715	785,778	100,631	131,505	379,834	86,277	
15 Depreciation & Maintenance Expenses	122,025	87,233	13,826	2,044	1,885	14,200	2,837	
16 Depreciation Expense	755,889	540,224	85,626	12,655	11,876	87,938	17,569	
17 Amortization Expense	82,969	10,248	5,821	5,492	5,492	7,364	1,462	
18 Taxes Other Than Income	395,903	250,845	48,889	27,767	26,202	35,128	6,974	
19 Income Taxes - Federal	50,700	32,152	6,262	3,557	3,356	4,500	893	
20 Income Taxes - State	23,507	14,888	2,904	1,649	1,556	2,086	414	
21 Income Taxes Deferred	-	-	-	-	-	-	-	
22 Investment Tax Credit Adj	-	-	-	-	-	-	-	
23 Misc Revenue & Expense	-	-	-	-	-	-	-	
24								
25 Total Operating Expenses	8,656,435	6,719,629	953,534	154,123	181,673	531,050	116,427	
26								
27								
28 Rate Base:								
29 Electric Plant In Service	9,685,396	6,787,643	1,135,454	264,195	227,088	1,058,100	212,917	
30 Plant Held For Future Use	-	-	-	-	-	-	-	
31 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	
32 Nuclear Fuel	-	-	-	-	-	-	-	
33 Prepayments	2,854	2,041	323	48	44	332	66	
34 Fuel Stock	-	-	-	-	-	-	-	
35 Materials & Supplies	-	-	-	-	-	-	-	
36 Misc Deferred Debits	1,563,544	647,683	214,250	308,551	310,870	89,914	11,278	
37 Cash Working Capital	269,667	213,488	29,217	3,742	4,890	14,123	3,208	
38 Weatherization Loans	-	-	-	-	-	-	-	
39 Miscellaneous Rate Base	-	-	-	-	-	-	-	
40								
41 Total Rate Base Additions	11,520,462	7,650,854	1,379,244	577,535	542,891	1,142,489	227,469	
42								
43 Rate Base Deductions:								
44 Accum Provision For Depreciation	(574,985)	(410,814)	(65,114)	(9,624)	(8,879)	(66,873)	(13,361)	
45 Accum Provision For Amortization	(3,868,544)	(2,738,229)	(440,903)	(81,588)	(76,221)	(443,159)	(88,434)	
46 Accum Deferred Income Taxes	(273,888)	(190,105)	(32,866)	(9,037)	(7,418)	(28,635)	(5,806)	
47 Unamortized ITC	-	-	-	-	-	-	-	
48 Customer Advance For Construction	-	-	-	-	-	-	-	
49 Customer Service Deposits	-	-	-	-	-	-	-	
50 Misc Rate Base Deductions	-	-	-	-	-	-	-	
51								
52 Total Rate Base Deductions	(4,717,096)	(3,359,148)	(538,903)	(100,259)	(92,519)	(538,666)	(107,601)	
53								
54 Total Rate Base	6,803,366	4,311,706	840,340	477,276	450,372	603,803	119,869	
55								
56								
57 Return On Rate Base	6.10%	414,707	262,825	51,224	29,093	27,453	36,805	7,307
58 Total Operating Expenses	6,656,435	6,719,629	953,534	154,123	181,673	531,050	116,427	
59 Revenue Credits	(684,069)	(415,287)	(138,791)	(35,011)	(10,463)	(38,993)	(45,524)	
60								
61 Total Revenue Requirements	6,387,073	6,567,166	865,967	148,205	198,663	528,862	78,209	
62								
63								
64 Return On Rate Base @ Target ROR	8.74%	594,814	376,970	73,470	41,728	39,376	52,790	10,480
65 Total Operating Expenses Adjusted for Taxes	6,781,226	6,798,716	986,948	162,878	189,934	542,125	118,625	
66 Revenue Credits	(684,069)	(415,287)	(138,791)	(35,011)	(10,463)	(38,993)	(45,524)	
67								
68 Total Target Revenue Requirements	6,691,971	6,760,399	903,627	169,595	218,947	555,922	83,581	

PacifiCorp  
Cost Of Service By Rate Schedule - Miscellaneous Function  
State of Washington  
Commission Method - (100 Summer, 100 Winter Hours) - 13% D / 87% E  
12 Months Ending March 2003

A	B	C	D	E	F	G	H	I
DESCRIPTION	Washington Jurisdiction Normalized	Residential Schedule 16	General Service Schedule 24	Large General Service Schedule 36	Large Power Service Schedule 48T	Irrigation Schedule 40	Street & Area Lighting	
14 Operating Expenses	507,591	201,960	76,001	102,920	102,505	21,103	3,101	
15 Operation & Maintenance Expenses	-	-	-	-	-	-	-	
16 Depreciation Expense	-	-	-	-	-	-	-	
17 Amortization Expense	(59,744)	(21,894)	(7,908)	(12,787)	(14,563)	(2,392)	(200)	
18 Taxes Other Than Income	48,182	17,657	6,378	10,312	11,745	1,929	161	
19 Income Taxes - Federal	11,979	4,380	1,566	2,564	2,920	480	40	
20 Income Taxes - State	-	-	-	-	-	-	-	
21 Income Taxes Deferred	-	-	-	-	-	-	-	
22 Investment Tax Credit Adj	-	-	-	-	-	-	-	
23 Misc. Revenues & Expense	-	-	-	-	-	-	-	
24	-	-	-	-	-	-	-	
25 Total Operating Expenses	508,008	202,113	76,056	103,010	102,606	21,120	3,103	
26								
27								
28 Rate Base:								
29 Electric Plant In Service	-	-	-	-	-	-	-	
30 Plant Held For Future Use	-	-	-	-	-	-	-	
31 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	
32 Nuclear Fuel	-	-	-	-	-	-	-	
33 Prepayments	201,487	83,456	27,607	39,886	40,056	9,009	1,453	
34 Fuel Stock	-	-	-	-	-	-	-	
35 Materials & Supplies	-	-	-	-	-	-	-	
36 Misc. Deferred Debits	(227,865)	(94,399)	(31,227)	(45,117)	(45,309)	(10,190)	(1,644)	
37 Cash Working Capital	16,284	6,479	2,438	3,302	3,288	677	99	
38 Weatherization Loans	2,643,690	969,547	349,793	565,566	643,926	105,949	8,909	
39 Miscellaneous Rate Base	-	-	-	-	-	-	-	
40								
41 Total Rate Base Additions	2,633,556	965,082	348,611	563,638	641,962	105,445	8,818	
42								
43 Rate Base Deductions:								
44 Accum Provision For Depreciation	-	-	-	-	-	-	-	
45 Accum Provision For Amortization	-	-	-	-	-	-	-	
46 Accum Deferred Income Taxes	-	-	-	-	-	-	-	
47 Unamortized ITC	-	-	-	-	-	-	-	
48 Customer Advance For Construction	-	-	-	-	-	-	-	
49 Customer Service Deposits	-	-	-	-	-	-	-	
50 Misc. Rate Base Deductions	-	-	-	-	-	-	-	
51								
52 Total Rate Base Deductions	-	-	-	-	-	-	-	
53								
54 Total Rate Base	2,633,556	965,082	348,611	563,638	641,962	105,445	8,818	
55								
56								
57 Return On Rate Base	160,531	58,828	21,250	34,357	39,132	6,428	538	
58 Total Operating Expenses	508,008	202,113	76,056	103,010	102,606	21,120	3,103	
59 Operating Credits	39,375	14,422	5,200	8,430	9,615	1,577	131	
60								
61 Total Revenue Requirements	707,914	275,363	102,506	145,797	151,353	29,125	3,771	
62								
63								
64 Return On Rate Base @ Target ROR	230,250	84,377	30,479	49,279	56,126	9,219	771	
65 Total Operating Expenses Adjusted for Taxes	566,314	219,615	82,451	113,348	114,381	23,054	3,264	
66 Operating Credits	39,375	14,422	5,200	8,430	9,615	1,577	131	
67								
68 Total Target Revenue Requirements	825,939	318,614	118,129	171,057	180,123	33,850	4,166	