

Exhibit No. ___ (TES-2)
Docket UE-100749
Witness: Thomas E. Schooley

**BEFORE THE WASHINGTON STATE
UTILITIES AND TRANSPORTATION COMMISSION**

**WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,**

Complainant,

v.

**PACIFICORP D/B/A PACIFIC POWER
& LIGHT COMPANY,**

Respondent.

DOCKET UE-100749

EXHIBIT TO TESTIMONY OF

Thomas E. Schooley

**STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION**

Investor-Supplied Working Capital

October 5, 2010

Line	A Title of Account	O AMA	P Current Asset	Q Current Liability	R Investments	S Invested Capital	T Washington	U Investments Allocated Other States	V Non-utility
1	UTILITY PLANT								
2	Utility Plant (101-106, 114)	19,197,832,855			19,197,832,855		1,398,781,151	17,653,526,041	145,525,663
3	Construction Work in Progress (107)	1,454,106,100			1,454,106,100				1,454,106,100
4	TOTAL Utility Plant	20,651,938,955							
5	(Less) Accum. Prov. For Depr. Amort. (108, 111, 115)	7,036,989,475			(7,036,989,475)		(537,798,929)	(6,465,837,397)	(33,353,149)
6	Net Utility Plant	13,614,949,479							
7	Nuclear Fuel in Process of Ref. Conv, Enrich, & Fab. (120.1)	-							
8	Nuclear Fuel Materials and Assemblies-Stock Account (120.2)	-							
9	Nuclear Fuel Assemblies in Reactor (120.3)	-							
10	Spent Nuclear Fuel (120.4)	-							
11	Nuclear Fuel Under Capital Leases (120.6)	-							
12	(Less) Accum. Prov For Amort of Nucl Fuel Assemblies (120.5)	-							
13	Net Nuclear Fuel	-							
14									
15	Net Utility Plant	13,614,949,479			13,614,949,479		860,982,222	11,187,688,644	1,566,278,613
16	Gas Stored Underground - Noncurrent (117) [Acct 116 =0]								
17									
18	OTHER PROPERTY AND INVESTMENTS								
19	Nonutility Property (121)	9,765,098			9,765,098				9,765,098
20	(Less) Accum. Prov. For Depr. And Amort. (122)	(1,417,481)			(1,417,481)				(1,417,481)
21	Investments in Associated Companies (123)	10,494,552			10,494,552				10,494,552
22	Investments in Subsidiary Companies (123.1)	177,755,403	18,914,097		158,841,306		30,678,372	112,964,068	15,198,866
23	Noncurrent Portion of Allowances	-			-				-
24	Other Investments (124)	81,685,320			81,685,320				81,685,320
25	Sinking Funds (125)	-			-				-
26	Depreciation Funds (126)	-			-				-
27	Amortization Fund - Federal (127)	-			-				-
28	Other Special Funds (128)	-			-				-
29	Special Funds Non-major (129)	8,290,581			8,290,581				8,290,581
30	Long-Term Portion of Derivative Assets (175)	62,721,037	62,721,037		-				-
31	Long-Term Portion of Derivative Assets - Hedges (176)	-			-				-
32	TOTAL Other Property and Investments	349,294,509	81,635,134		267,659,376		30,678,372	112,964,068	124,016,936
33									
34	CURRENT AND ACCRUED ASSETS								
35	Cash (131)	11,248,096	11,248,096						
36	Special Deposits (132-134)	1,412,006			1,412,006				1,412,006
37	Working Fund (135)	1,924	1,924						
38	Temporary Cash Investments (136)	393,896,187			393,896,187				393,896,187
39	Notes Receivable (141)	543,167			543,167				543,167
40	Customer Accounts Receivable (142)	307,263,503	307,263,503						
41	Other Accounts Receivable (143)	34,471,000	34,471,000						
42	(Less) Accum. Prov. For Uncollectible Accts. Cr (144)	(8,366,606)	(8,366,606)						
43	Notes Receivable from Associated Companies (145)	9,718,691	9,718,691		9,718,691				9,718,691
44	Accounts Receivable from Assoc. Companies (146)	19,967,092	19,967,092						

Line	A Title of Account	O AMA	P Current Asset	Q Current Liability	R Investments	S Invested Capital	T Washington	U Investments Allocated Other States	V Non-utility
45	Fuel Stock (151)	148,878,862	148,878,862	-	-	-	-	-	-
46	Fuel Stock Expenses Undistributed (152)	-	-	-	-	-	-	-	-
47	Residuals (Elec) and Extracted Products (153)	-	-	-	-	-	-	-	-
48	Plant Materials and Operating Supplies (154)	177,338,816	177,338,816	-	-	-	-	-	-
49	Merchandise (155)	-	-	-	-	-	-	-	-
50	Other Material and Supplies (156)	-	-	-	-	-	-	-	-
51	Nuclear Materials Held for Sale (157)	-	-	-	-	-	-	-	-
52	Allowances (158.1 & 158.2)	-	-	-	-	-	-	-	-
53	(Less) Noncurrent Portion of Allowances	-	-	-	-	-	-	-	-
54	Stores Expenses Undistributed (163)	-	-	-	-	-	-	-	-
55	Gas Stored Underground - Current (164.1)	-	-	-	-	-	-	-	-
56	LNG Stored and Held for Processing (164.2-164.3)	-	-	-	-	-	-	-	-
57	Prepayments (165)	88,869,046	88,869,046	-	-	-	-	-	-
58	Advances for Gas (166-167)	-	-	-	-	-	-	-	-
59	Interest and Dividends Receivable (171)	13,968	13,968	-	-	-	-	-	-
60	Rents Receivable (172)	2,858,528	2,858,528	-	-	-	-	-	-
61	Accrued Utility Revenues (173)	195,760,458	195,760,458	-	-	-	-	-	-
62	Miscellaneous Current and Accrued Assets (174)	26,425,406	26,425,406	-	-	-	-	-	-
63	Derivative Instrument Assets (175)	195,957,963	195,957,963	-	-	-	-	-	-
64	(Less) Long-Term Portion of Deriv Instrument Assets (175)	(62,721,037)	(62,721,037)	-	-	-	-	-	-
65	Derivative Instrument Assets - Hedges (176)	(528,757)	(528,757)	-	-	-	-	-	-
66	(Less) Long-Term Portion of Deriv Instrmt Assets Hedge (176)	-	-	-	-	-	-	-	-
67	TOTAL Current and Accrued Assets	1,543,008,314	1,137,438,262	-	405,570,051	-	-	-	405,570,051
68									
69	DEFERRED DEBITS								
70	Unamortized Debt Expenses (181)	36,875,026	-	-	-	(36,875,026)	-	-	-
71	Extraordinary Property Losses (182.1)	-	-	-	-	-	-	-	-
72	Unrecovered Plant and Regulatory Study Costs (182.2)	7,864,117	7,864,117	-	-	-	-	-	7,864,117
73	Other Regulatory Assets (182.3)	1,506,320,134	1,506,320,134	-	1,506,320,134	-	5,636,094	119,762,090	1,380,921,950
74	Preliminary Survey and Investigation Charges (183)	1,835,805	1,835,805	-	1,835,805	-	-	-	1,835,805
75	Preliminary Natrl Gas Survey & Investigation Charges (183.1)	-	-	-	-	-	-	-	-
76	Other Preliminary Survey and Investigation Charges (183.2)	-	-	-	-	-	-	-	-
77	Clearing Accounts (184)	-	-	-	-	-	-	-	-
78	Temporary Facilities (185)	91,705	91,705	-	91,705	-	-	-	91,705
79	Miscellaneous Deferred Debits (186)	68,946,761	68,946,761	-	68,946,761	-	2,995,635	63,912,195	2,038,931
80	Differe Loss from Disposition of Utility Plant (187)	-	-	-	-	-	-	-	-
81	Research, Developmt, and Demonstration Expenditures (188)	-	-	-	-	-	-	-	-
82	Unamortized Loss on Reacquired Debt (189)	15,067,431	-	-	-	(15,067,431)	-	-	-
83	Accumulated Deferred Income Taxes (190)	626,290,145	626,290,145	-	626,290,145	-	5,165,174	96,513,928	524,611,043
84	Unrecovered Purchase Gas Costs (191)	-	-	-	-	-	-	-	-
85	TOTAL Deferred Debits	2,263,291,125	-	-	2,211,348,668	(51,942,457)	13,796,903	280,188,213	1,917,363,552
86									
87	TOTAL ASSETS	17,770,543,427	1,219,073,396	-	16,499,527,574	(51,942,457)	905,457,497	11,580,840,925	4,013,229,152
88	total asset ck>>>	17,770,543,427							

Line	A Title of Account	O AMA	P Current Asset	Q Current Liability	R Investments	S Invested Capital	T Washington	U Investments Allocated Other States	V Non-utility
89									
90									
91	PROPRIETARY CAPITAL								
92	Common Stock Issued (201)	3,417,945,896				3,417,945,896			
93	Preferred Stock Issue (204)	41,463,300				41,463,300			
94	Capital Stock Subscribed (202, 205)	-				-			
95	Stock Liability for Conversion (203, 206)	-				-			
96	Premium on Capital Stock (207)	-				-			
97	Other Paid-In Capital (208-211)	882,272,290				882,272,290			
98	Installments Received on Capital Stock (212)	-				-			
99	(Less) Discount on Capital Stock (213)	-				-			
100	(Less) Capital Stock Expense (214)	(41,288,207)				(41,288,207)			
101	part 1 retained earnings (215, 215.1, 216)	-				-			
102	part 2 retained earnings (418100)	-				-			
103	part 3 retained earnings - place holder for EACS	-				-			
104	Retained Earnings (215, 215.1, 216)	1,942,741,065				1,942,741,065			
105	Unappropriated Undistributed Subsidiary Earnings (216.1)	7,265,413				7,265,413			
106	(Less) Reacquired Capital Stock (217)	-				-			
107	Accumulated Other Comprehensive Income (219)	(3,020,076)				(3,020,076)			
108	TOTAL Proprietary Capital	6,247,379,682	-	-	-	6,247,379,682			
109									
110	LONG-TERM DEBT								
111	Bonds (221)	6,409,035,750				6,409,035,750			
112	(Less) Reacquired Bonds (222)	-				-			
113	Advances from Associated Companies (223)	-				-			
114	Other Long-Term Debt (224)	-				-			
115	Unamortized Premium on Long-Term Debt (225)	36,922				36,922			
116	(Less) Unamortized Discount on Long-Term Debt-Debit (226)	(15,581,682)				(15,581,682)			
117	TOTAL Long-Term Debt	6,393,490,990	-	-	-	6,393,490,990			
118									
119	OTHER NONCURRENT LIABILITIES								
120	Obligations Under Capital Leases - Noncurrent (227)	58,221,064				58,221,064			
121	Accumulated Provision of Property Insurance (228.1)	-				-			
122	Accumulated Provision for Injuries and Damages (228.2)	8,577,864			(8,577,864)	(8,577,864)	(635,480)	(7,942,384)	
123	Accumulated Provision for Pensions and Benefits (228.3)	574,987,729			(574,987,729)	(574,987,729)	(1,600,000)	(20,005,711)	(553,382,018)
124	Accumulated Miscellaneous Operating Provisions (228.4)	41,945,820			(41,945,820)	(41,945,820)	(331,000)	(1,169,000)	(40,445,820)
125	Accumulated Provision for Rate Refunds (229)	-				-			
126	Long-Term Portion of Derivative Instrument Liabilities	407,341,145		407,341,145					
127	Long-Term Portion of Derivative Instrument Liab. - Hedges	-				-	(444,000)	(3,986,000)	(85,914,950)
128	Asset Retirement Obligations (230)	90,344,950			(90,344,950)	(90,344,950)	(444,000)	(3,986,000)	(85,914,950)
129	TOTAL Other Noncurrent Liabilities	1,181,418,573	-	407,341,145	(715,856,364)	58,221,064	(3,010,480)	(33,103,095)	(679,742,788)
130									
131	CURRENT AND ACCRUED LIABILITIES								
132	Notes Payable (231)	3,541,667				3,541,667			

Allocation of Investments

Investment total			Total per RBD-3	WASH	Other states	Non-util
Accts	Utility Plant (101-106, 114)		19,197,832,855			145,525,663
	B tabs	Tab 2				
101	Electric plant in service	B8	18,880,589,015	1,398,743,841	17,481,845,174	
105	Future Use	p. 2.33	14,524,397	37,310	14,487,087	
114	Plant Acquisition	p. 2.33	157,193,780	-	157,193,780	
			<u>19,052,307,192</u>	<u>1,398,781,151</u>	<u>17,653,526,041</u>	
108	Accum. Depr.	p. 2.40	(6,490,343,793)	(503,192,584)	(5,987,151,210)	
111	Capital lease	p. 2.41	(419,705,336)	(34,606,345)	(385,098,991)	
			<u>(6,910,049,129)</u>	<u>(537,798,929)</u>	<u>(6,372,250,201)</u>	
			<u>12,142,258,063</u>	<u>860,982,222</u>	<u>11,281,275,840</u>	
			(7,055,574,792)			
107	Construction Work in Progress (107)		1,454,106,100			1,454,106,100
	form 1		(7,036,989,475)			(33,353,149)
108	Accum. Depr.	p. 2.40	(6,490,343,793)	(503,192,584)	(5,987,151,210)	
111	Capital lease	p. 2.41	(419,705,336)	(34,606,345)	(385,098,991)	
115	Accum. Prov. Asset Acq. Adj.	p.2.33	(93,587,196)	-	(93,587,196)	
			<u>(7,003,636,325)</u>	<u>(537,798,929)</u>	<u>(6,465,837,397)</u>	
	Other Investments					
124	Weatherization	p. 2.33	2,933,565	2,046,741	886,825	
182	Weatherization	p. 2.33	27,854,192	-	27,854,192	
182	Misc. Reg. Assets	p. 2.35	77,049,992	3,676,094	73,373,898	
182.3	Reg assets	B16	100,923,000	1,960,000	18,534,000	80,429,000
			205,827,184	5,636,094	119,762,090	80,429,000
	NON-Utility					
182.22	Nuclear-trojan	p. 2.36	2,644,176	268,577	2,375,599	2,644,176
182.26	unrecovered plant	B16, p2	(10,608,000)	-	(10,609,000)	(10,609,000)
	Trail Mtn		10,608,000	837,000	9,770,000	10,607,000
182.27	powerdale	B16, p2	3,982,000	879,000	3,103,000	3,982,000
			<u>6,626,176</u>	<u>1,984,577</u>	<u>4,639,599</u>	<u>6,624,176</u>
			68,946,761			2,038,931
186	misc. Def. Debits	p. 2.35	66,907,830	2,995,635	63,912,195	
190	Accum. Def. Inc.Tax	Form 1	626,290,145			522,652,043
		p.2.37, B19	103,638,102	5,165,174	96,513,928	1,959,000
228.2	Accum. Inj. & Damages	Form 1	(8,577,864)			(0)
		p. 2.36	(8,577,864)	(635,480)	(7,942,384)	
228.3	AccumPen&Ben Obliga	Form 1	(574,987,729)			(553,382,018)
		p. 2.36, B15	(21,605,711)	(1,600,000)	(20,005,711)	
228.4	AccumOther Operating	Form 1	(41,945,820)			(40,445,820)
		B15	(1,500,000)	(331,000)	(1,169,000)	
230	ARO	Form 1	(90,344,950)			(85,914,950)
	B14p1		(2,416,000)	1,000	(2,417,000)	
	B15p4		(2,014,000)	(445,000)	(1,569,000)	
			<u>(4,430,000)</u>	<u>(444,000)</u>	<u>(3,986,000)</u>	
253	other deferred credits	Form 1	(41,736,203)			(16,743,203)
	B13p5		(3,387,000)	(13,000)	(3,374,000)	
	B14p3		(6,046,000)	(87,000)	(5,959,000)	
	B15p4		(3,611,000)	(356,000)	(2,670,000)	(585,000)
	B15p4		(11,949,000)	(955,000)	(10,994,000)	
	see p 2.35 sum		<u>(24,993,000)</u>	<u>(1,411,000)</u>	<u>(22,997,000)</u>	<u>(585,000)</u>
254	other reg liab.	Form 1	(74,085,796)			(63,957,796)
	B14p3		(717,000)	-	(717,000)	
	B15p5		(6,066,000)	197,000	(3,140,000)	(3,123,000)
	B15p5		(3,345,000)	(740,000)	(2,605,000)	
			<u>(10,128,000)</u>	<u>(543,000)</u>	<u>(6,462,000)</u>	<u>(3,123,000)</u>
255	Accum. Invest Tax Crec	Form 1	(48,186,913)			(39,945,094)
		p. 2.37	(8,241,819)	(1,096,753)	(7,145,066)	
282	ADIT - Other Prop	Form 1	(2,335,936,921)			(456,366,834)
		p. 2.37, B19	(1,879,570,087)	(129,035,267)	(1,750,536,212)	1,392
283	ADIT-Other	Form 1	(466,145,422)			(386,529,558)
		p. 2.37, B19	(79,615,864)	(4,699,481)	(74,895,634)	(20,749)