

Docket UE-991832
Exhibit ___(DLT-1)
REVISED 5/9/00

WUTC		
DOCKET NO.	UE-991832	
EXHIBIT #	211	
ADMIT	W/D	REJECT
<input checked="" type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>

BEFORE THE
WASHINGTON UTILITIES AND TRANSPORTATION COMMISSION

PACIFICORP

Revised Exhibit Accompanying Testimony of David L. Taylor

1998 Functionalized Results of Operations - Washington

May 2000

DECEMBER 1998 MODIFIED ACCORD
BEGINNING/ENDING AVG.
RESULTS OF OPERATIONS SUMMARY

Exhibit ____ (DLT-1)
REVISED 5/9/00

<u>Description of Account Summary:</u>		WASHINGTON					
		<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
Operating Revenues							
1	General Business Revenues	170,733,854	91,366,118	27,432,136	41,730,274	9,195,055	1,010,270
2	General Business Revenues	14,269,421	14,068,096	201,325	-	-	-
3	Interdepartmental	(6)	-	-	(6)	-	-
4	Special Sales	85,950,790	82,248,116	3,702,674	-	-	-
5	Other Operating Revenues	3,882,569	933,190	2,053,987	639,785	292,593	(36,986)
6	Total Operating Revenues	274,836,628	188,615,520	33,390,121	42,370,054	9,487,648	973,285
7							
8	Operating Expenses:						
9	Steam Production	46,561,036	46,561,036	-	-	-	-
10	Nuclear Production	-	-	-	-	-	-
11	Hydro Production	2,783,851	2,783,851	-	-	-	-
12	Other Power Supply	88,001,703	87,923,866	-	-	-	77,836
13	Transmission	9,803,510	-	9,803,510	-	-	-
14	Distribution	7,005,477	-	-	7,005,477	-	-
15	Customer Accounts	7,735,614	-	-	-	7,735,614	-
16	Customer Service	534,101	-	-	-	525,785	8,316
17	Sales	592,070	-	-	-	592,070	-
18	Administrative & General	21,644,873	10,286,280	4,291,302	6,376,108	196,436	494,747
19	Total O & M Expenses	184,662,236	147,555,035	14,094,812	13,381,586	9,049,905	580,899
20							
21	Depreciation	28,066,452	12,507,803	4,470,850	10,973,356	114,443	-
22	Amortization Expense	3,181,732	1,397,621	498,689	635,851	649,570	-
23	Taxes Other Than Income	6,574,959	3,147,854	1,329,016	2,058,648	53,787	(14,347)
24	Income Taxes - Federal	11,128,523	6,198,700	2,865,850	1,838,457	118,102	107,413
25	Income Taxes - State	1,891,788	1,055,597	486,103	311,837	20,032	18,219
26	Income Taxes - Def Net	(439,101)	(658,665)	1,130,009	180,972	(1,091,417)	-
27	Investment Tax Credit Adj.	-	-	-	-	-	-
28	Misc Revenue & Expense	1,089,274	(328,881)	(12,022)	1,430,177	-	-
29	Total Operating Expenses	236,155,862	170,875,063	24,863,307	30,810,884	8,914,423	692,185
30							
31	Operating Revenue for Return	38,680,766	17,740,457	8,526,814	11,559,170	573,225	281,100
32							
33	Rate Base:						
34	Electric Plant in Service	951,764,454	454,334,122	200,992,717	288,283,594	8,154,021	-
35	Plant Held for Future Use	193,223	22,056	132,494	36,079	2,594	-
36	Misc Deferred Debits	11,664,692	6,236,413	3,553,411	1,143,016	196,533	535,319
37	Elec Plant Acq Adj	3,589,508	3,589,508	-	-	-	-
38	Nuclear Fuel	-	-	-	-	-	-
39	Prepayments	1,962,500	1,401,743	187,063	274,661	4,935	94,098
40	Fuel Stock	3,761,158	3,761,158	-	-	-	-
41	Material & Supplies	7,338,749	6,172,654	219,576	946,518	-	-
42	Working Capital	3,420,860	3,292,558	73,732	(472,478)	489,120	37,928
43	Weatherization Loans	3,756,286	-	-	-	-	3,756,286
44	Miscellaneous Rate Base	3,383,631	3,383,631	-	-	-	-
45	Total Electric Plant	990,835,061	482,193,844	205,158,993	290,211,390	8,847,204	4,423,631
46							
47	Rate Base Deductions:						
48	Accum Prov For Depr	(319,952,425)	(172,506,864)	(61,118,786)	(86,208,329)	(118,446)	-
49	Accum Prov For Amort	(10,481,560)	(3,874,430)	(2,312,808)	(3,141,810)	(1,152,512)	-
50	Accum Def Income Taxes	(37,940,161)	(14,786,737)	(6,726,743)	(17,692,785)	1,266,104	-
51	Unamortized ITC	(2,875,798)	(1,397,606)	(599,080)	(879,111)	-	-
52	Customer Adv for Const	78,364	-	(13,431)	(86,614)	178,409	-
53	Customer Service Deposits	-	-	-	-	-	-
54	Misc. Rate Base Deductions	(10,949,700)	(10,449,124)	(202,873)	(297,703)	-	-
55	Total Rate Base Deductions	(382,121,279)	(203,014,761)	(70,973,722)	(108,306,353)	173,556	-
56							
57	Total Rate Base	608,713,781	279,179,083	134,185,271	181,905,037	9,020,760	4,423,631
58							
59	Return on Rate Base	6.3545%	6.3545%	6.3545%	6.3545%	6.3545%	6.3545%
60	Return on Equity	5.6282%	5.6282%	5.6282%	5.6282%	5.6282%	5.6282%