

Exhibit No. ___ (KAW-2)
Docket UE-130043
Witness: Kendra A. White

BEFORE THE WASHINGTON
UTILITIES AND TRANSPORTATION COMMISSION

WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION,

Complainant,

v.

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

Respondent.

DOCKET UE-130043

EXHIBIT TO
TESTIMONY OF

Kendra A. White

STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

Total Company Allocation – Washington per Books

June 21, 2013

PACIFICORP
RESULTS OF OPERATIONS - WEST CONTROL AREA
FOR THE TWELVE MONTHS ENDED JUNE 30, 2012
2013 GENERAL RATE CASE

Description of Account	Unadjusted Results				Washington Adjusted
	Total Company	Other Jurisdictions	Washington	Adjustments	
a	b	c	d	e	f
1 Operating Revenues:					
2 General Business Revenues	4,092,063,041	(3,800,188,628)	291,874,412	12,188,798	304,063,210
3 Interdepartmental	-	-	-	-	-
4 Special Sales	99,722,982	(79,438,633)	20,284,350	(3,282,682)	17,001,667
5 Other Operating Revenues	249,987,732	(235,256,512)	14,731,219	(7,935,610)	6,795,610
6 Total Operating Revenues	<u>4,441,773,755</u>	<u>(4,114,883,773)</u>	<u>326,889,981</u>	<u>970,506</u>	<u>327,860,487</u>
7					
8 Operating Expenses:					
9 Steam Production	525,739,802	(468,099,647)	57,640,155	3,689,473	61,329,628
10 Nuclear Production	-	-	-	-	-
11 Hydro Production	38,494,364	(31,830,773)	6,663,591	181,070	6,844,661
12 Other Power Supply	483,901,759	(390,376,521)	93,525,238	(5,172,334)	88,352,904
13 Transmission	170,360,058	(140,547,865)	29,812,193	1,099,977	30,912,170
14 Distribution	208,601,621	(196,824,657)	11,776,964	32,492	11,809,456
15 Customer Accounting	94,659,859	(87,322,412)	7,337,446	36,661	7,374,108
16 Customer Service & Info	109,993,566	(100,428,687)	9,564,879	(8,653,849)	911,030
17 Sales	-	-	-	-	-
18 Administrative & General	152,548,405	(142,956,449)	9,591,956	400,097	9,992,053
19 Total O&M Expenses	<u>1,784,299,435</u>	<u>(1,558,387,012)</u>	<u>225,912,423</u>	<u>(8,386,413)</u>	<u>217,526,010</u>
20					
21 Depreciation	549,502,550	(509,107,383)	40,395,166	914,939	41,310,106
22 Amortization	52,427,146	(47,202,389)	5,224,757	322,905	5,547,662
23 Taxes Other Than Income	157,778,830	(138,916,727)	18,862,104	1,120,672	19,982,776
24 Income Taxes - Federal	134,598,309	(151,038,486)	(16,440,176)	6,229,824	(10,210,352)
25 Income Taxes - State	29,187,835	(29,187,835)	-	-	-
26 Income Taxes - Def Net	368,714,954	(348,750,235)	19,964,719	(3,550,049)	16,414,670
27 Investment Tax Credit Adj.	(1,862,752)	1,862,752	-	-	-
28 Misc. Revenue & Expense	(764,772)	754,920	(9,852)	(832,496)	(842,347)
29 Total Operating Expenses:	<u>3,073,881,536</u>	<u>(2,779,972,394)</u>	<u>293,909,141</u>	<u>(4,180,617)</u>	<u>289,728,524</u>
30					
31 Operating Rev For Return:	<u>1,367,892,219</u>	<u>(1,334,911,379)</u>	<u>32,980,840</u>	<u>5,151,123</u>	<u>38,131,963</u>
32					
33 Electric Plant:					
34 Electric Plant In Service	22,609,215,399	(21,060,274,347)	1,548,941,051	106,563,508	1,655,504,559
35 Plant Held for Future Use	45,351,308	(45,307,553)	43,755	-	43,755
36 Misc. Deferred Debits	273,031,306	(254,986,796)	18,044,510	(3,277,777)	14,766,733
37 Elec Plant Acq Adj	51,806,273	(51,806,273)	-	-	-

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2013 GENERAL RATE CASE

Description of Account	Unadjusted Results				Washington
	Total Company	Other Jurisdictions	Washington	Adjustments	Adjusted
a	b	c	d	e	f
38 Nuclear Fuel	-	-	-	-	-
39 Prepayments	31,627,073	(29,729,630)	1,897,443	(1,897,443)	(0)
40 Fuel Stock	232,630,580	(226,865,451)	5,765,129	(5,765,129)	(0)
41 Material & Supplies	196,080,251	(188,645,999)	7,434,252	(7,434,252)	0
42 Working Capital	39,931,417	(36,403,849)	3,527,567	24,966,397	28,493,964
43 Weatherization Loans	(3,271,530)	5,229,253	1,957,722	-	1,957,722
44 Misc. Rate Base	-	-	-	-	-
45 Total Electric Plant:	<u>23,476,402,075</u>	<u>(21,888,790,645)</u>	<u>1,587,611,430</u>	<u>113,155,304</u>	<u>1,700,766,734</u>
46					
47 Plant Deductions:					
48 Accum Prov For Deprec	(7,055,747,564)	6,493,709,694	(562,037,870)	(27,288,346)	(589,326,216)
49 Accum Prov For Amort	(485,021,899)	444,119,992	(40,901,907)	(2,563,934)	(43,465,841)
50 Accum Def Income Tax	(3,272,359,167)	3,064,581,979	(207,777,188)	(24,416,743)	(232,193,930)
51 Unamortized ITC	(4,180,693)	3,634,190	(546,503)	23,175	(523,328)
52 Customer Adv For Const	(24,670,373)	24,686,014	15,642	(159,521)	(143,879)
53 Customer Service Deposits	-	-	-	(3,236,612)	(3,236,612)
54 Misc. Rate Base Deductions	(70,707,874)	67,837,243	(2,870,631)	(577,483)	(3,448,114)
55					
56 Total Plant Deductions	<u>(10,912,687,569)</u>	<u>10,098,569,113</u>	<u>(814,118,456)</u>	<u>(58,219,464)</u>	<u>(872,337,919)</u>
57					
58 Net Electric Plant:	<u>12,563,714,506</u>	<u>(11,790,221,531)</u>	<u>773,492,974</u>	<u>54,935,840</u>	<u>828,428,814</u>
59					
60 Rate of Return	10.9%		4.3%		4.6%
61 Return on Equity	15.9%		3.3%		3.9%