

Exhibit No. ___ (TWZ-2)
Docket UE-130043
Witness: Timothy W. Zawislak

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

Timothy W. Zawislak

STAFF OF
WASHINGTON UTILITIES AND
TRANSPORTATION COMMISSION

Balance Sheet Approach Summary

June 21, 2013

Balance Sheet Approach Summary

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| A | B | C | D | E | F | G | H |
|--------|----------------|---------------------------------|--|--------------------------------------|---|----------------------------------|--|
| Line # | Account Series | Balance Sheet Category | Total Company Balance Sheet June 30, 2012 AMA | WORKING CAPITAL Current Assets | WORKING CAPITAL Current Liabilities | INVESTOR SUPPLIED Investments | INVESTOR SUPPLIED Invested Capital |
| 1 | 101-120 | UTILITY PLANT | 16,477,057,541 | 0 | 0 | 16,477,057,541 | 0 |
| 2 | 121-129 | OTHER PROPERTY AND INVESTMENTS | 350,363,428 | 39,282,981 | 0 | 311,080,447 | 0 |
| 3 | 130-176 | CURRENT AND ACCRUED ASSETS | 1,200,162,785 | 1,131,880,333 | 0 | 68,282,452 | 0 |
| 4 | 181-191 | DEFERRED DEBITS | 2,559,101,260 | 797,098,598 | 0 | 1,716,517,007 | (45,485,655) |
| 5 | | TOTAL ASSETS | 20,586,685,014 | | | | |
| 6 | 201-219 | PROPRIETARY CAPITAL | 7,295,084,052 | 0 | 0 | 0 | 7,295,084,052 |
| 7 | 221-226 | LONG-TERM DEBT | 6,663,185,375 | 0 | 0 | 0 | 6,663,185,375 |
| 8 | 227-230 | OTHER NONCURRENT LIABILITIES | 882,488,080 | 0 | 412,957,521 | (415,899,300) | 53,631,260 |
| 9 | 231-245 | CURRENT AND ACCRUED LIABILITIES | 1,079,693,368 | 0 | 808,604,634 | (147,681,121) | 123,407,613 |
| 10 | 251-283 | DEFERRED CREDITS | 4,666,234,138 | 0 | 253,329,897 | (4,412,904,241) | 0 |
| 11 | | TOTAL LIABILITIES AND EQUITY | 20,586,685,014 | | | | |
| 12 | | Subtotals | | 1,968,261,912 | 1,474,892,052 | 13,596,452,785 | 14,089,822,645 |
| 13 | | Total Company | 100.00% | 493,369,860 | | | 493,369,860 |
| 14 | | Washington Allocated | 5.78% | | | | 28,493,964 |