

DOCKET NO. 97-035-04

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required. We wish to eliminate that possibility with this Order. The Farm Bureau joins in recommending this course. Finally, the sub accounts made necessary by the divisional responsibilities that are the basis of the unapproved methods introduce both accounting and regulatory auditing complexities we believe are unnecessary. They waste scarce regulatory resources to no purpose.

VI. ORDER

Wherefore, we order as follows:

1. Pacificorp shall file with the Commission, on or before May 8, 1998, the algebra of the Rolled-In allocation factors and a table of the functionalization, classification and allocation decisions, by USOA account, for the Rolled-In method. These will be used for regulatory reporting purposes and the pending general rate case in Docket No. 97-035-01.
2. Utah regulatory reports and calculations shall use the Rolled-In allocation methodology and the lump-sum merger fairness adjustment as determined herein. Until the lump-sum merger fairness adjustment amount is determined by the Commission, Pacificorp may use a merger fairness adjustment amount which it believes is reasonable. The amount shall be an explicit lump-sum merger fairness adjustment to rolled-in results, consistent with this report and order, and not expressed through an alternative method.
3. The lump-sum merger fairness adjustment shall be phased out through a five-year straight line method/reduction, beginning January 1, 1996 and ending January 1, 2001.
4. Pacificorp's accounting records, system of accounts and accounting methodology for Utah regulatory purposes shall comply with the determinations of the Commission made in this Report and Order, eliminating all methods inconsistent with the determinations made herein.
5. The parties shall appear at a scheduling conference set for Tuesday, April 30, 1998, 9:00 a.m., Fourth Floor, Room No. 426, Heber M. Wells State Office Building, 160 East 300 South,

FERC ACCT	ACCT TITLE DESCRIPTION	FUNCTIONALIZATION	CLASSIFICATION	Roll-In Factor
403GP	General Depreciation			
	Situs	Distribution		S
	Pre-Merger Prod/Trans Pacific	Prod/Trans	Demand & Energy	SG
	Pre-Merger Prod/Trans Utah	Prod/Trans	Demand & Energy	SG
	Post-Merger Prod/Trans Pacific	Prod/Trans	Demand & Energy	SG
	Post-Merger Prod/Trans Utah	Prod/Trans	Demand & Energy	SG
	Mining	Production	Energy	SE
	General Office Pacific	Prod/Trans/Distri	Follows Plant	SO
	General Office Utah	Prod/Trans/Distri	Follows Plant	SO
	Business Centers	Distribution	Customer	CN

403MP	Mining Depreciation			
	Mining	Production	Energy	SE

Total Depreciation Expense

AMORTIZATION EXPENSE

Basis of Allocation:
Amortization expense uses the same criteria for allocation as Intangible Plant. See above

404CLG	Amort of LT Plant - Capital Lease Gen			
	Situs	Distribution		S
	Or/Wy Gen Office	Prod/Trans/Distri	Follows Plant	SO
	Ut. Gen Office	Prod/Trans/Distri	Follows Plant	SO
404IP	Amort of LT Plant - Intangible Plant			
	Situs	Distribution		S
	Wa, Or Hydro	Production	Demand & Energy	SG
	Wy Transmission	Transmission	Demand & Energy	SG
	Ut, Id Hydro	Production	Demand & Energy	SG
	Steam	Production	Demand & Energy	SG
	Or Transmission	Transmission	Demand & Energy	SG
	Transmission	Transmission	Demand & Energy	SG
	General Office Pacific	Prod/Trans/Distri	Follows Plant	SO
	General Office Utah	Prod/Trans/Distri	Follows Plant	SO
	Customer Service System	Distribution	Customer	CN
404M	Amort of LT Plant - Mining Plant	Production	Energy	SE
404.330	Amortization of Other Electric Plant			
	Or Hydro	Production	Demand & Energy	SG
	Ut Hydro	Production	Demand & Energy	SG
405	Amortization of Other Electric Plant			
	Merger Costs	Distribution		S
406	Amortization of Plant Acquisition Adj			
	Svilar, Shoshone	Distribution		S
	Wyodak	Production	Demand & Energy	SG
	Colo-Ute	Production	Demand & Energy	SG
407	Amort of Prop Losses, Unrec Plant, etc			
	Wa	Distribution		S
	Common	Prod/Trans/Distri	Follows Plant	SO
	Trojan	Production	Demand & Energy	TROJP

Total Amortization Expense

TAXES OTHER THAN INCOME

Basis of Allocation:
Taxes other than are allocated primarily on the Gross plant factor (GPS). Two lines below are allocated on the SO factor, which is the equivalent of the GPS factor. The Idaho Kwh tax is related to energy as is allocate on the SE factor

408	Taxes Other Than Income			
	Franchise Fees	Distribution		S
	Wa Excise	Production	Demand & Energy	SG
	Id Kwh Mt Energy	Production	Energy	SE
	Net Payroll	Prod/Trans/Distri	Follows Plant	SO
	Property Tax - Pacific Div	Prod/Trans/Distri	Follows Plant	GPS
	Property Tax - Utah Div	Prod/Trans/Distri	Follows Plant	GPS
	Utah Gross Receipts Tax	Prod/Trans/Distri	Follows Plant	GPS
	Wa Bus Tax	Prod/Trans/Distri	Follows Plant	SO
	Superfund	Prod/Trans/Distri	Follows IBT*	EXCTAX
	* Income before Taxes			

Total Taxes Other Than Income

DEFERRED INCOME TAX CREDITS

411.40	Deferred Investment Tax Credit - Fed	Prod/Trans	Demand & Energy	SNP
411.41	Deferred Investment Tax Credit - Idaho	Prod/Trans	Demand & Energy	SNP

Total Deferred Income Tax Credits

INTEREST

427	Interest on Long-Term Debt	Prod/Trans/Distri	Follows Plant	SNP
428	Amortization of Debt Disc & Exp	Prod/Trans/Distri	Follows Plant	SNP
429	Amortization of Premium on Debt	Prod/Trans/Distri	Follows Plant	SNP