

Rocky Mountain Power
Exhibit RMP___(CCP-3)
Docket No. 10-035-124
Witness: C. Craig Paice

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of C. Craig Paice
Cost of Service Study

January 2011

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**PACIFICORP
COST OF SERVICE
FUNCTIONALIZATION, CLASSIFICATION & ALLOCATION PROCEDURES**

INTRODUCTION

The Class Cost of Service Study is based on PacifiCorp's normalized results of operations. It employs a three-step process referred to as functionalization, classification, and allocation. These three steps recognize the way a utility provides electrical service and assigns cost responsibility to the groups of customers for whom the costs are incurred.

Functionalization

Functionalization recognizes the different roles played by the various facilities in the electric utility system. It is the process of separating expenses and rate base items to determine a separate revenue requirement for each of five major electric utility functions; Production (or Generation), Transmission, Distribution (Poles and Wires), Retail Services and Miscellaneous Services. These functions are also referred to as P, T, D (or DPW), R, and M.

The production function consists of the costs associated with power generation, including coal mining and wholesale purchases.

The transmission function includes the costs associated with the high voltage system utilized for the bulk transmission of power from the generation source and interconnected utilities to the load centers.

The distribution function includes the radial distribution system that connects the customer to the transmission system. This includes distribution substations, poles and wires, line transformers, service drops and meters.

The retail service function includes the retail activities associated with customer service including Meter Reading, Customer Accounting, Customer Service activities and Sales.

The misc. services function is a catchall for expenses that are associated with regulatory activities. These activities include franchise requirements and regulatory commission expenses.

Classification

Classification identifies the component of utility service being provided. The Company provides and customers purchase service that includes at least three different components: demand-related, energy-related, and customer-related.

Demand-related costs are incurred by the Company to meet the maximum demand imposed on generating units, transmission lines, and distribution facilities. The maximum demand influences the size of these facilities, and correspondingly, the amount of Company investment and related expenses.

Energy-related costs vary with the output of a kWh of electricity. Typical energy-related costs include fuel, maintenance that occurs on the generating unit due to running of the unit, purchased energy and other costs that are impacted by the decision to supply energy.

Customer-related costs are driven by the number of customers served. Once the Company makes a commitment to serve a customer, these costs continue, even if the customer uses little or no electricity. At a minimum, they consist of the costs associated with meters, service drops, meter reading, billing, and customer service related expenses.

Allocation

After the costs have been functionalized and classified, the next step is to allocate them among the customer classes. Some utility plant and expenses can be identified as serving one or a small group of customers and can be directly assigned to those customers. In most cases, however, utility plant and expenses are used to serve multiple classes of customers. As such, those costs must be equitably shared among the customer classes. This is achieved by the use of allocation factors, which specify each class' share of a particular cost driver such as system peak demand, energy consumed, or number of customers. The appropriate allocation factor is then applied to the respective cost element to determine each class' share of cost. Factors with two digits (i.e. F30 - MWH) identify allocation factors that are calculated using cost driver information that is external to the cost study.

Many expense and rate base items track plant investment or some other value in the cost of service study. The allocation factors for these items are internally generated within the cost of service model. Internally identified factors are identified with three digits (i.e. F102 – Gross Plant). Many plant related allocation factors are identified by function and are so identified (F102G – Generation Plant, F102T – Transmission Plant, F102D – Distribution Plant and so on).

FUNCTIONALIZATION PROCEDURES

For regulatory reporting purposes costs are collected into the Business Warehouse database (BW). Each account balance in BW is assigned a functional identification or FUNC Factor. Account balances captured in BW that are directly related to one of the primary business functions: P, T, D (or DPW), R, or M. The functional designation is generally driven by the location code associated with an asset or transaction. In some cases, the customer service system for example, the business purpose of the asset or

transaction is used rather than the physical location. Assets and expenses that support more than one of the five (for example administrative and general expenses and general office rate base) are apportioned between the functions. Those items that are considered plant related are split between functions in the same proportion as generation, transmission, and distribution plant (PTD FUNC factor). Those items that are considered directly related to employee compensation are split in the same proportion as company labor (LABOR FUNC factor).

In the Results of Operations Model (Jurisdictional Allocation Model or JAM), account balances from BW are aggregated by FERC account and by Revised Protocol jurisdictional allocation factor and roll up to a single line item. Each of these line items is also assigned or allocated to one or more of the functions using a series of functionalization factors (FUNC Factors). When all, or essentially all, of the account balance associated with one FERC account and Revised Protocol allocation factor have the same functional designation, that FUNC factor is used. For example any item allocated to a jurisdiction using the SE factor is generally fuel related and assigned to the generation function using the "P" FUNC factor.

When the various account balances from BW that roll up to one line in the JAM have more than one functional designation, a new FUNC factor is developed. An example of this is the SCHMAT-SO FUNC factor. Of the Schedule M Additions Temporary account balances allocated on the SO Protocol factor, some are labor related, some are directly associated with generation and some are overall plant related. Each of these account balances is assigned or apportioned to the appropriate function. The SCHMAT-SO FUNC factor is derived from the summation of the account balances by function. The Schedule M Additions Temporary allocated to a state using the SO Protocol factor are then assigned to functions using the SCHMAT-SO FUNC factor.

Some FUNC factors, such as the Production, Transmission and Distribution (PTD) factor or the Cash Working Capital (CWC) factor are calculated from data inside the JAM model.

Operation Revenues:

General Business Revenue: Account 440-445. Residential Revenues, and Account 442, Retail - Commercial and Industrial Revenues, are not functionalized. The dollar amounts assigned to PTDRM for retail revenues have been derived to produce the jurisdictional normalized ROE.

Interdepartmental: Account 448. Interdepartmental Sales, is allocated to Distribution Poles & Conductor (DPW)

Special Sales: Account 447. Firm Wholesale Sales (sometime referred to as Sales for Resale) are allocated to the Production function which is consistent with the JAM.

Other Operating Revenue: Accounts 450 to 456. Other Revenues, is functionalized on the “OTHREV” factors. The vast majority of revenue in this line item is associated with account 456 and have been functionalized using the “OTHSE” factor. These factors are developed by identifying each specific revenue item as PTDRM.

Operating Expenses:

Production: Accounts 500-557. Production expense includes all generation maintenance expenses as well as fuel and purchased power expenses. All of these costs are assigned to P.

Transmission: Accounts 560-573. Transmission costs, including wheeling expenses, are assigned to T.

Distribution: Accounts 580-598. Maintenance and operation expenses are assigned to D.

Customer Accounts & Sales: Accounts 901-916. Customer Accounts and Sales are assigned to R.

Administrative & General: Accounts 920-935. Most A&G expenses are functionalized on the “PTD” functionalization factor. The “PTD” factor used here is based on the ratio of total company plant investment between P, T & D. Costs that have been identified as supporting customer systems are considered part of the retail function. Account 926, Pension Benefits and Account 929 Duplicate Charges are functionalized on the “LABOR” functionalization factor. The “LABOR” factor is based on the FERC Form 1 breakdown of labor expenses between P, T D & R (As shown above, Customer Accounting, Service and Sales are considered part of the R function). Account 927, Franchise Requirements, and Account 928, Regulatory Commission Expense are assigned to M. Account 928, FERC annual charge is functionalized on the “FERC” factor with the balance going to M. Account 935 is functionalized on the General Plant “G” factor

Depreciation: Account 403. The functionalization of depreciation matches the functionalization of rate base. For example, the functionalization of General Plant Depreciation expense matches the functionalization of General Plant rate base.

Amortization: Accounts 404-407. Account 404, Amortization of Limited Term Electric Plant is functionalized based on analysis of the items being amortized to this account with the vast majority of the money being functionalized by PTD or CUST. Account 405, Other Electric Plant Amortization is allocated on the “GP” factor. Account 406, Plant Acquisition Adjustment Amortization and Account 407, Amortization of un-recovered Plant are assigned to P

Taxes Other Than Income: Account 408. Property tax, Excise and Super-fund taxes are functionalized to P, T D & R using the “GP” factor. The “GP” factor is different than the

“PTD” factor in that the “GP” includes General and Intangible plant balances in the calculation. Generation Taxes and Idaho kWh tax are assigned to P. The Washington Business Tax, Regulatory Commission fees for Wyoming and Idaho and other situs taxes are assigned to R.

Income Taxes - Federal: The federal income tax calculations for PTDRM are based on the functionalized breakdown of revenues and expenses as described above. In addition to the above expense deductions, Account 427, Interest Expense, is functionalized to PTDRM using the “GP” factor and deducted from PTDRM revenue. Schedule M Additions and Deductions are functionalized and netted against PTDRM operating revenues to arrive at total taxable income before state income tax.

Schedule M items that can be specifically identified with P, T, D or R are so assigned. Those items that are salary or benefit related are functionalized using the “LABOR” factor. Items associated with bond refinancing are functionalized using the “PTD” factor. The reversal of book depreciation is functionalized according to book depreciation.

Income Taxes - State: Account 409.11. The total income before state taxes is calculated for PTDRM in the same manner as done for Federal income taxes. This amount is multiplied by the composite state tax rate to arrive at functionalized state income taxes for each function.

Income Taxes Deferred - Net: Accounts 410 & 411. The Tax Department determines whether the plant deferred income taxes are production, transmission, distribution or general plant related. These items are functionalized into PTDRM accordingly, using the “DITEXP” factor. Deferred taxes associated with employee benefits are functionalized using the “LABOR” factor. Items associated with property taxes are functionalized using the “GP” factor. Items that can be directly associated with a function are directly functionalized using “P” or “PT” factors

Investment Tax Credit Adjustment: Accounts 411.40 & 411.41. The Federal deferred investment tax credit was functionalized on the “PTD” factor.

Miscellaneous Revenue & Expense: Accounts 411.8, 421 & 431.1. Gains and losses arising from the sale of utility property are identified and assigned to P, T, or D. Emission allowances are assigned to P. Interest expense associated with customer deposits in Account 431.1 is assigned to R.

Rate Base:

Electric Plant in Service: Production plant rate base Accounts 310 - 346 are assigned to P. Likewise, transmission plant accounts are assigned to T. Distribution plant accounts are split between D and R based upon asset utilization.

General and Intangible Plant: General plant rate base accounts, except coal mine plant, which is assigned to P, are functionalized using functionalization factors. The General Plant factors were developed using the functional identification in the Business Warehouse database (BW). BW identifies investments by accounting location, as steam, hydro, transmission, distribution, general office, or the customer service system. The identified generation items are assigned to P and known transmission items are assigned to T. General plant items that are assigned situs because they are associated with distribution property are assigned to that function. The general office items within the BW listing were functionalized on the "PTD" factor and those items associated with the customer service system were functionalized to R. A separate General Plant functionalization factor was developed to correspond to each PITA allocation factor.

Intangible plant was functionalized in the same manner.

Plant Held for Future Use: BW tracks Account 105 transactions to production, transmission, general and mining totals. Production and mining are assigned to P, and transmission to T. The general amount is functionalized using the "G" factor.

Deferred Debits: BW tracks and collects deferred debits that are related to production. These costs are assigned to P directly. Situs and system overhead debits are functionalized using the "DEFSG", "DDSO2" and "DDSO6" functionalization factors. These three factors were developed by generating a detailed listing of BW debits to situs and system overhead.

Electric Plant Acquisition Adjustments: Account 114. All Electric Plant Acquisition Adjustments are assigned to P.

Prepayments: Account 165. Situs prepayments for franchise taxes and regulatory commission fees are assigned to R. Fuel related prepayments are assigned to P. Property insurance was functionalized using "PTD". Other prepayments are functionalized using the "PT" functionalization factor.

Fuel Stock: Account 151 assigned to P.

Materials & Supplies: Accounts 154, 163 & 253.18. Materials and Supplies are functionalized using the "MSS" factor. This functionalization factor was developed using FERC form 1 data.

Working Capital: Accounts CWC, 131, 135, 143, 232 & 253. Cash Working Capital is calculated by subtracting the expense lag days from the revenue lead days and multiplying this difference times the daily cost of service. The daily cost of service is calculated within the model by adding 12 months of O&M, Taxes Other than Income, and State and Federal Income Taxes and dividing by 365. This amount is functionalized using the "CWC" factor. The "CWC" factor is internally calculated by adding the O&M, Taxes Other than Income,

and State and Federal Income Taxes, for each of the three functions and dividing by the functional total, (Production/Total, Transmission/Total, Distribution/Total).

Weatherization: Accounts 124, 182, 186. Weatherization loans and other deferred debits related to conservation and DSM programs are assigned to M.

Other Miscellaneous Rate Base: Accounts 182.22 & 141. Other misc. rate base includes the deferred debits related to the Trojan Nuclear Plant which are assigned to P.

Accumulated Provision for Depreciation & Amortization: Accounts 108 & 111. Functionalization of accumulated depreciation matches the functionalization of rate base.

Accumulated Deferred Income Taxes: Accounts 190, 281-283. The largest component of accumulated deferred income taxes is due to timing differences between book depreciation and tax depreciation. This timing difference is functionalized on the "ACCMDIT" factor. Detail to develop this factor is supplied by the Tax Department. The percentage for P in the "ACCMDIT" factor, for example, is developed by taking the total of production items as determined by the Tax Department and dividing it by the total of all PTDRM items. This includes the accumulated deferred income taxes arising from general plant which are functionalized using the "G" factor for the purposes of developing the "ACCMDIT" factor.

Unamortized Investment Tax Credits: Account 255. The accumulated investment tax credits are functionalized using the "PTD" factor.

Customer Advances for Construction: Account 252. State situs customer advances for construction are assigned to D. System allocated advances are assigned to T.

Customer Service Deposits: Account 253. Customer service deposits are assigned to R.

Other Miscellaneous Rate Base Deductions: Account 228. All items are functionalized using the "PTD" factor.

CLASSIFICATION AND ALLOCATION PROCEDURES

Generation and Transmission Costs

The methodology used in this study for the classification and allocation of generation and transmission costs is based on Proposal #9 from the December 15, 2005 Utah Cost of Service and Rate Design Taskforce Report to the Utah Public Service Commission and was employed in the cost of service study filed in Docket 06-035-21. The objective is to reflect seasonal load and cost differences without causing significant cost shifts between

customer classes.

Generation and transmission fixed costs are allocated based on a 75% demand 25% energy ratio. However, the demand component has been modified to calculate a monthly weighting. The monthly CP weightings are developed by dividing each month's system coincident retail peak by the annual system retail peak. For example, if the system retail peak of 10,000 MW occurs in July, the month of July would receive a weighting of 1.00 (10,000/10,000). If the system retail peak in April is 8,000 MW, the month of April would receive a weighting of 0.80 (8,000/10,000). The twelve monthly class coincident peaks are then multiplied by the monthly weighting factors and summed to calculate the weighted generation allocation factor, F10. Generation and transmission plant and non-fuel related expenses are allocated on this factor.

Net power costs are allocated on a monthly basis. This is done by first multiplying the monthly values for each major net power cost component (Firm Sales, Firm Purchases, Energy Purchases, Non-seasonal Coal, Seasonal Cholla Coal, etc.) by the appropriate Utah inter-jurisdictional allocation factor to calculate twelve monthly Utah allocated amounts for each net power cost component. These monthly amounts are then allocated to customer classes using a factor based on monthly energy usage for fuel, non-firm purchases and non-firm sales, and a 75% demand 25% ratio for firm purchases and firm sales. The monthly values are summed by class to calculate an annual allocation factor for each net power cost component. Net power costs are allocated on factors F85-F96.

Distribution Costs

All distribution costs are classified as either demand related or customer related. There are no significant energy related costs associated with the distribution system. In this study only meters and services are considered customer related with all other costs considered demand related.

To understand how demand related costs are treated it is first necessary to understand the concept of diversity. Diversity is the characteristic whereby individual customer peak demands usually occur at different times. A piece of equipment, such as a power plant or a substation, used by many customers does not need to be large enough to meet the sum of the individual customer peak demands (non-coincident or billing demands). It only needs to be large enough to meet the coincident peak demand (demand that occurs at the same time) of those customers.

Demand related costs fall into two sub-classifications: those that vary with changes in overall system load (system costs) and those that are established at the time customers are connected to the distribution network and seldom vary after that time (facilities costs). PacifiCorp's distribution system is primarily a set of radial lines extending from substations connected to the transmission system. As you move through these radial branches, from the substation to the meter, the number of customers using each piece of equipment declines and, with that decline, the diversity in the load on each piece of equipment also

declines. While the transition between system costs and facilities costs occurs gradually over the distribution system, it becomes necessary in a cost study to draw a line between equipment which is judged to fit best into each of the categories.

Substations and Primary Lines

Distribution substations and primary lines fall into the system costs category. Because many customers use substations and primary lines, an allocation methodology that recognizes the diversity of load among the customers is used. Distribution substations and primary lines are allocated using the weighted monthly coincident distribution peaks factor, F20. The coincident distribution peak is the simultaneous combined demand of all distribution voltage customers at the hour of the distribution system peak. These monthly values are weighted by the percent of substations that achieve their annual peak in each month of the year. The weighting process has been refined to give substations with duplicate peaks equal fractional value. Those with less than 12 months of data are eliminated.

Line Transformers

Distribution line transformers are used either by only one or by a small number of customers. As such, they are considered part of the facilities category. Since the cost responsibility for line transformers is incurred at the time a load is added to the system, that cost responsibility should be assigned on the basis of individual customer installed capacity. Assignment of cost based on installed capacity cannot be done directly because of a lack of detailed property records. As a surrogate for installed capacity, we use the maximum monthly class NCP estimates from load research data.

Only customers taking service at secondary voltage are allocated distribution line transformer costs. The allocation factor, F21, is based on the maximum monthly class NCP. This may be a different month for each class. For classes of customers where transformers are shared by more than one customer, the NCP is weighted by the appropriate coincidence factor from the Company's Job Designer's Manual to recognize the diversity of load at the transformer.

Secondary Lines

Distribution secondary lines operate as an extension of the line transformer. They are also allocated using the weighted NCP method. Only customer classes where transformers are shared by more than one customer are allocated the costs of distribution secondary lines factor, F22.

Services and Meters

Services costs are allocated to secondary voltage delivery customers only. The allocation factor, F70, is developed using the installed cost of newly installed services for different types of customers.

Meter costs are allocated to all customers. The meter allocation factor, F60, is developed

using the installed costs of new metering equipment for different types of customers.

Customer Accounting, Customer Services & Sales

Customer accounting, customer service, and sales expenses are considered customer-related costs. They are allocated to customers using weighted customer factors. The weightings reflect the resources required to perform such activities as meter reading, billing, and collections for different types of customers.

Customer weightings for Meter Reading expenses, Account 902, are determined by the typical time, including travel time between meters, to read meters for different classes of customers, F47.

Customer weighting for Customer Accounting and Records expenses, Account 903, are a composite of several factors such as number of customers receiving manual bills, number of billing adjustments, and average account balances 90 days delinquent, F48.

Uncollectible Accounts expense is allocated based on class net write off history, F80.

Customer service expenses are allocated on number of customers, F40.

General & Intangible Plant, Administrative & General Expenses

Most general plant, intangible plant, and administrative and general expenses are functionalized and allocated to classes based on generation, transmission, and distribution plant, F102. Employee Pensions and Benefits costs have been assigned to functions and classes on the basis of labor, F138. Costs that have been identified as supporting customer systems are considered part of the retail function and have been allocated using customer factors, F42.

Taxes

Federal Income Taxes are calculated for each customer class employing a similar calculation as is performed when determining federal income taxes by function. Operations and maintenance expense, depreciation expense, amortization expense, taxes other than income, interest and dividends, miscellaneous revenue and expense, interest deductions, and schedule M adjustments are all deducted from class revenue to arrive at Income Before State Taxes. To determine each class' Federal Income Tax, state income taxes are subtracted from Income Before State Taxes, this value is then multiplied by the federal tax rate, and finally any renewable energy credits are applied. Interest and Dividends are allocated on deferred income tax expense, F104. Interest Deductions are allocated on plant, F101. Renewable Energy Credits are allocated on the weighted generation allocation factor, F10.

State Income Taxes are determined for each customer class by allocating state income tax before credits on income before state taxes, F150, and then applying any renewable

energy credits. Renewable Energy Credits for state taxes are allocated on the weighted generation allocation factor, F10.

Taxes Other Than Income Taxes are allocated on Plant, F101. The bulk of taxes other than Income Taxes are property taxes. Property Taxes are assessed on plant investment.

Rate Base Additions and Deductions

Additions and deductions that relate to Generation and Transmission plant are allocated accordingly, F10. Items that are associated with Distribution plant are allocated in a similar manner, F20. Items directly relating to fuel or coal mining are allocated on energy, F30. Weatherization, Energy Efficiency and DSM investments are allocated on 50% demand and 50% energy, F11. Customer advances for Construction are allocated based on recent history for Contributions in Aid of Construction, F50. Where applicable, Customer Deposits are allocated on recent deposit history, F51. All other additions and deductions are allocated on Plant, F102.

Revenue Credits

In the class COS study, no costs are assigned to wholesale transactions. Revenue from these types of sales is treated as a revenue credit and is allocated to customer groups using appropriate allocation factors. Other electric revenues are also treated as revenue credits. Revenue credits reduce the revenue requirement that is to be collected from firm retail customers.

Sales for Resale revenues are classified between demand-related, F10, and energy-related, F30. Other Electric Operating Revenues are assigned as closely as possible to the specific customer classes providing the revenue.

REVISED PROTOCOL
Average
RESULTS OF OPERATIONS SUMMARY

		UTAH						
<u>Description of Account Summary:</u>		<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1	General Business Revenues	1,702,237,831	1,125,228,158	220,107,579	356,902,094	306,771,842	42,098,580	8,031,671
2	General Business Revenues	-	-	-	-	-	-	-
3	Interdepartmental	-	-	-	-	-	-	-
4	Special Sales	203,585,741	203,585,741	-	-	-	-	-
5	Other Operating Revenues	87,814,955	48,936,234	28,218,480	10,660,241	3,785,204	6,860,670	14,367
6	Total Operating Revenues	1,993,638,526	1,377,750,132	248,326,059	367,562,335	310,557,047	48,959,250	8,046,038
7								
8	Operating Expenses:							
9	Steam Production	463,538,272	463,538,272	-	-	-	-	-
10	Nuclear Production	-	-	-	-	-	-	-
11	Hydro Production	19,385,978	19,385,978	-	-	-	-	-
12	Other Power Supply	539,392,743	539,392,743	-	-	-	-	-
13	Transmission	84,660,419	-	84,660,419	-	-	-	-
14	Distribution	99,748,303	-	-	99,748,303	99,748,303	-	-
15	Customer Accounts	38,779,831	-	-	38,779,831	-	38,779,831	-
16	Customer Service	5,765,848	-	-	5,765,848	-	5,765,848	-
17	Sales	-	-	-	-	-	-	-
18	Administrative & General	67,103,795	27,950,580	13,408,629	25,744,586	17,842,888	854,780	7,046,918
19								
20	Total O & M Expenses	1,318,375,189	1,050,267,573	98,069,048	170,038,568	117,591,190	45,400,459	7,046,918
21								
22	Depreciation	232,926,887	124,859,026	42,463,740	65,604,121	64,882,255	721,866	-
23	Amortization Expense	20,471,587	13,058,165	2,454,356	4,959,067	2,256,265	2,702,801	-
24	Taxes Other Than Income	54,802,823	27,831,888	11,714,901	15,256,033	14,898,737	355,427	1,869
25	Income Taxes - Federal	(96,136,842)	(99,784,207)	(4,939,619)	8,586,984	9,363,158	(1,120,100)	343,927
26	Income Taxes - State	(6,336,298)	(6,666,730)	(447,503)	777,935	848,252	(101,475)	31,158
27	Income Taxes - Def Net	162,203,440	109,018,757	29,835,319	23,349,365	23,035,775	313,590	-
28	Investment Tax Credit Adj.	(1,558,186)	(788,355)	(346,358)	(423,473)	(423,473)	-	-
29	Misc Revenue & Expense	(2,527,313)	(1,977,496)	(128,477)	(421,340)	(1,177,425)	756,085	-
30								
31	Total Operating Expenses	1,682,221,287	1,215,818,619	178,675,407	287,727,260	231,274,735	49,028,654	7,423,872
32								
33	Operating Revenue for Return	311,417,239	161,931,513	69,650,652	79,835,075	79,282,312	(69,404)	622,167
34								
35	Rate Base:							
36	Electric Plant in Service	9,891,590,119	5,045,803,108	2,144,772,471	2,701,014,540	2,634,718,819	66,295,720	-
37	Plant Held for Future Use	6,925,775	4,268,229	226,393	2,431,154	2,431,154	-	-
38	Misc Deferred Debits	34,880,183	23,740,366	8,519,671	2,620,146	317,054	91,715	2,211,377
39	Elec Plant Acq Adj	21,994,998	21,994,998	-	-	-	-	-
40	Nuclear Fuel	-	-	-	-	-	-	-
41	Prepayments	17,259,331	7,749,518	2,919,396	6,590,418	2,941,793	491	3,648,134
42	Fuel Stock	94,888,333	94,888,333	-	-	-	-	-
43	Material & Supplies	76,796,156	64,333,266	615,752	11,847,137	11,847,137	-	-
44	Working Capital	26,901,720	16,070,977	4,306,836	6,523,907	5,645,212	766,555	112,140
45	Weatherization Loans	5,006,196	-	-	5,006,196	-	-	5,006,196
46	Miscellaneous Rate Base	-	-	-	-	-	-	-
47								
48	Total Electric Plant	10,176,242,811	5,278,848,795	2,161,360,519	2,736,033,498	2,657,901,170	67,154,481	10,977,847
49								
50	Rate Base Deductions:							
51	Accum Prov For Depr	(2,948,766,019)	(1,556,639,645)	(573,465,363)	(818,661,012)	(815,189,892)	(3,471,120)	-
52	Accum Prov For Amort	(200,590,553)	(89,351,670)	(30,095,323)	(81,143,560)	(33,791,424)	(47,352,136)	-
53	Accum Def Income Taxes	(1,488,646,717)	(758,110,661)	(322,856,915)	(407,679,142)	(402,952,910)	(4,726,232)	-
54	Unamortized ITC	(121,260)	(61,351)	(26,954)	(32,955)	(32,955)	-	-
55	Customer Adv for Const	(6,402,542)	-	(3,051,536)	(3,351,007)	(3,351,007)	-	-
56	Customer Service Deposits	(12,766,401)	-	-	(12,766,401)	-	(12,766,401)	-
57	Misc. Rate Base Deductions	(24,134,544)	(17,477,975)	(2,910,533)	(3,746,037)	(3,682,849)	(63,187)	-
58								
59	Total Rate Base Deductions	(4,681,428,037)	(2,421,641,301)	(932,406,623)	(1,327,380,114)	(1,259,001,037)	(68,379,077)	-
60								
61	Total Rate Base	5,494,814,774	2,857,207,494	1,228,953,896	1,408,653,384	1,398,900,133	(1,224,596)	10,977,847
62								
63	Return on Rate Base	5.667%	5.667%	5.667%	5.667%	5.667%	5.667%	5.667%
64								
65	Return on Equity	5.538%	5.538%	5.538%	5.538%	5.538%	5.538%	5.538%
66								
67	100 Basis Points in Equity:	28,518,089	14,828,907	6,378,271	7,310,911	7,260,292	(6,356)	56,975
68	Revenue Requirement Impact	45,960,594	23,898,704	10,279,409	11,782,480	11,700,900	(10,243)	91,823
69	Rate Base Decrease	(460,974,786)	(239,698,819)	(103,100,247)	(118,175,720)	(117,357,494)	102,735	(920,961)

REVISED PROTOCOL

Description of Account Summary:				UTAH						
Average				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
FERC ACCT	BUSINESS DESCRIPTION	PITA FUNCTION	FACTOR	UTAH Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
70	Sales to Ultimate Customers									
71	440	Residential Sales			0	(0)	(0)	(0)	0	0
72			S	623,929,955	1,125,228,158	220,107,579	356,902,094	306,771,842	42,098,580	8,031,671
73										
74				623,929,955	1,125,228,158	220,107,579	356,902,094	306,771,842	42,098,580	8,031,671
75										
76	442	Commercial & Industrial Sales								
77			S	1,046,129,097						
78		P	SE	-	-	-	-	-	-	-
79		PT	SG	-	-	-	-	-	-	-
80										
81										
82				1,046,129,097	-	-	-	-	-	-
83										
84	444	Public Street & Highway Lighting								
85			S	10,911,620						
86			SO	-						
87				10,911,620	-	-	-	-	-	-
88										
89	445	Other Sales to Public Authority								
90			S	21,267,158						
91										
92				21,267,158	-	-	-	-	-	-
93										
94	448	Interdepartmental								
95		DPW	S	-	-	-	-	-	-	-
96		GP	SO	-	-	-	-	-	-	-
97				-	-	-	-	-	-	-
98										
99	Total Sales to Ultimate Customers			1,702,237,831	1,125,228,158	220,107,579	356,902,094	306,771,842	42,098,580	8,031,671
100										
101										
102										
103	447	Sales for Resale-Non NPC								
104		P	S	-	-	-	-	-	-	-
105				-	-	-	-	-	-	-
106										
107	447NPC	Sales for Resale-NPC								
108		P	SG	203,585,741	203,585,741	-	-	-	-	-
109		P	SE	-	-	-	-	-	-	-
110		P	SG	-	-	-	-	-	-	-
111				203,585,741	203,585,741	-	-	-	-	-
112										
113		Total Sales for Resale		203,585,741	203,585,741	-	-	-	-	-
114										
115	449	Provision for Rate Refund								
116		P	S	-	-	-	-	-	-	-
117		P	SG	-	-	-	-	-	-	-
118										
119										
120				-	-	-	-	-	-	-
121										
122	Total Sales from Electricity			1,905,823,571	1,328,813,898	220,107,579	356,902,094	306,771,842	42,098,580	8,031,671
123	450	Forfeited Discounts & Interest								
124		CUST	S	2,935,274	-	-	2,935,274	-	2,935,274	-
125		CUST	SO	-	-	-	-	-	-	-
126				2,935,274	-	-	2,935,274	-	2,935,274	-
127										
128	451	Misc Electric Revenue								
129		CUST	S	3,890,291	-	-	3,890,291	-	3,890,291	-
130		GP	SG	-	-	-	-	-	-	-
131		CUST	SO	25,472	-	-	25,472	-	25,472	-
132				3,915,763	-	-	3,915,763	-	3,915,763	-
133										
134	453	Water Sales								
135		P	SG	5,261	5,261	-	-	-	-	-
136				5,261	5,261	-	-	-	-	-
137										
138	454	Rent of Electric Property								
139		DPW	S	3,381,401	-	-	3,381,401	3,381,401	-	-
140		T	SG	2,294,951	-	2,294,951	-	-	-	-
141		GP	SO	1,476,802	745,854	317,511	413,437	403,803	9,633	-
142				7,153,154	745,854	2,612,463	3,794,837	3,785,204	9,633	-
143										

			UTAH						
Description of Account Summary:			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
144									
145									
146	456	Other Electric Revenue							
147		DMSC S	(60,654)	-	-	(60,654)	-	-	(60,654)
148		CUST CN	-	-	-	-	-	-	-
149		OTHSE SE	3,283,915	-	3,283,915	-	-	-	-
150		OTHSO SO	75,020	-	-	75,020	-	-	75,020
151		OTHSGR SG	70,507,221	48,185,119	22,322,102	-	-	-	-
152									
153									
154			73,805,503	48,185,119	25,606,018	14,367	-	-	14,367
155									
156		Total Other Electric Revenues	87,814,955	48,936,234	28,218,480	10,660,241	3,785,204	6,860,670	14,367
157									
158		Total Electric Operating Revenues	1,993,638,526	1,377,750,132	248,326,059	367,562,335	310,557,047	48,959,250	8,046,038
159									
160		Summary of Revenue:							
161		S	1,712,384,143	1,125,228,158	220,107,579	367,048,406	310,153,243	48,924,145	7,971,018
162		CN	-	-	-	-	-	-	-
163		SE	3,283,915	-	3,283,915	-	-	-	-
164		SO	1,577,294	745,854	317,511	513,929	403,803	35,105	75,020
165		SG	276,393,174	251,776,121	24,617,053	-	-	-	-
166		DGP	-	-	-	-	-	-	-
167		0	-	-	-	-	-	-	-
168		Total Electric Operating Revenues	1,993,638,526	1,377,750,132	248,326,059	367,562,335	310,557,047	48,959,250	8,046,038
169		Miscellaneous Revenues							
170	41160	Gain on Sale of Utility Plant - CR							
171		DPW S	-	-	-	-	-	-	-
172		T SG	-	-	-	-	-	-	-
173		G SO	-	-	-	-	-	-	-
174		T SG	-	-	-	-	-	-	-
175		P SG	-	-	-	-	-	-	-
176									
177									
178	41170	Loss on Sale of Utility Plant							
179		DPW S	-	-	-	-	-	-	-
180		T SG	-	-	-	-	-	-	-
181									
182									
183	4118	Gain from Emission Allowances							
184		P S	-	-	-	-	-	-	-
185		P SE	(1,466,401)	(1,466,401)	-	-	-	-	-
186			(1,466,401)	(1,466,401)	-	-	-	-	-
187									
188	41181	Gain from Disposition of NOX Credits							
189		P SE	-	-	-	-	-	-	-
190									
191									
192	4194	Impact Housing Interest Income							
193		P SG	-	-	-	-	-	-	-
194									
195									
196	421	(Gain) / Loss on Sale of Utility Plant							
197		DPW S	(1,178,483)	-	-	(1,178,483)	(1,178,483)	-	-
198		T SG	-	-	-	-	-	-	-
199		T SG	(129,342)	-	(129,342)	-	-	-	-
200		CUST CN	(357)	-	-	(357)	-	(357)	-
201		PTD SO	3,895	1,971	866	1,059	1,059	-	-
202		P SG	(513,066)	(513,066)	-	-	-	-	-
203			(1,817,354)	(511,096)	(128,477)	(1,177,782)	(1,177,425)	(357)	-
204									
205		Total Miscellaneous Revenues	(3,283,755)	(1,977,496)	(128,477)	(1,177,782)	(1,177,425)	(357)	-
206		Miscellaneous Expenses							
207	4311	Interest on Customer Deposits							
208		CUST S	756,442	-	-	756,442	-	756,442	-
209			756,442	-	-	756,442	-	756,442	-
210		Total Miscellaneous Expenses	756,442	-	-	756,442	-	756,442	-
211									
212		Net Misc Revenue and Expense	(2,527,313)	(1,977,496)	(128,477)	(421,340)	(1,177,425)	756,085	-
213									
214	500	Operation Supervision & Engineering							
215		P SG	9,145,251	9,145,251	-	-	-	-	-
216		P SSGCH	694,308	694,308	-	-	-	-	-
217			9,839,559	9,839,559	-	-	-	-	-
218									
219	501	Fuel Related-Non NPC							

			UTAH						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
220	P	SE	5,162,684	5,162,684	-	-	-	-	-
221	P	SE	-	-	-	-	-	-	-
222	P	SE	-	-	-	-	-	-	-
223	P	SSECT	-	-	-	-	-	-	-
224	P	SSECH	1,391,863	1,391,863	-	-	-	-	-
225			6,554,547	6,554,547	-	-	-	-	-
226									
227	501NPC	Fuel Related-NPC							
228	P	S	-	-	-	-	-	-	-
229	P	SE	296,979,487	296,979,487	-	-	-	-	-
230	P	SE	-	-	-	-	-	-	-
231	P	SSECT	-	-	-	-	-	-	-
232	P	SSECH	23,109,931	23,109,931	-	-	-	-	-
233			320,089,417	320,089,417	-	-	-	-	-
234									
235		Total Fuel Related	326,643,964	326,643,964	-	-	-	-	-
236									
237	502	Steam Expenses							
238	P	SG	14,553,228	14,553,228	-	-	-	-	-
239	P	SSGCH	2,516,728	2,516,728	-	-	-	-	-
240			17,069,956	17,069,956	-	-	-	-	-
241									
242	503	Steam From Other Sources-Non-NPC							
243	P	SE	307	307	-	-	-	-	-
244			307	307	-	-	-	-	-
245									
246	503NPC	Steam From Other Sources-NPC							
247	P	SE	1,562,656	1,562,656	-	-	-	-	-
248			1,562,656	1,562,656	-	-	-	-	-
249									
250	505	Electric Expenses							
251	P	SG	1,320,507	1,320,507	-	-	-	-	-
252	P	SSGCH	523,845	523,845	-	-	-	-	-
253			1,844,352	1,844,352	-	-	-	-	-
254									
255	506	Misc. Steam Expense							
256	P	SG	19,192,643	19,192,643	-	-	-	-	-
257	P	SE	-	-	-	-	-	-	-
258	P	SSGCH	821,113	821,113	-	-	-	-	-
259			20,013,755	20,013,755	-	-	-	-	-
260									
261	507	Rents							
262	P	SG	195,649	195,649	-	-	-	-	-
263	P	SSGCH	280	280	-	-	-	-	-
264			195,929	195,929	-	-	-	-	-
265									
266	510	Maint Supervision & Engineering							
267	P	SG	1,265,407	1,265,407	-	-	-	-	-
268	P	SSGCH	836,576	836,576	-	-	-	-	-
269			2,101,982	2,101,982	-	-	-	-	-
270									
271									
272									
273	511	Maintenance of Structures							
274	P	SG	10,997,229	10,997,229	-	-	-	-	-
275	P	SSGCH	426,346	426,346	-	-	-	-	-
276			11,423,575	11,423,575	-	-	-	-	-
277									
278	512	Maintenance of Boiler Plant							
279	P	SG	46,706,566	46,706,566	-	-	-	-	-
280	P	SSGCH	3,983,767	3,983,767	-	-	-	-	-
281			50,690,333	50,690,333	-	-	-	-	-
282									
283	513	Maintenance of Electric Plant							
284	P	SG	16,018,706	16,018,706	-	-	-	-	-
285	P	SSGCH	440,392	440,392	-	-	-	-	-
286			16,459,098	16,459,098	-	-	-	-	-
287									
288	514	Maintenance of Misc. Steam Plant							
289	P	SG	4,276,486	4,276,486	-	-	-	-	-
290	P	SSGCH	1,416,317	1,416,317	-	-	-	-	-
291			5,692,803	5,692,803	-	-	-	-	-
292									
293		Total Steam Power Generation	463,538,272	463,538,272	-	-	-	-	-
294	517	Operation Super & Engineering							
295	P	SG	-	-	-	-	-	-	-
296			-	-	-	-	-	-	-

				UTAH						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
297										
298	518	Nuclear Fuel Expense								
299		P	SE	-	-	-	-	-	-	-
300										
301				-	-	-	-	-	-	-
302										
303	519	Coolants and Water								
304		P	SG	-	-	-	-	-	-	-
305				-	-	-	-	-	-	-
306										
307	520	Steam Expenses								
308		P	SG	-	-	-	-	-	-	-
309				-	-	-	-	-	-	-
310										
311										
312										
313	523	Electric Expenses								
314		P	SG	-	-	-	-	-	-	-
315				-	-	-	-	-	-	-
316										
317	524	Misc. Nuclear Expenses								
318		P	SG	-	-	-	-	-	-	-
319				-	-	-	-	-	-	-
320										
321	528	Maintenance Super & Engineering								
322		P	SG	-	-	-	-	-	-	-
323				-	-	-	-	-	-	-
324										
325	529	Maintenance of Structures								
326		P	SG	-	-	-	-	-	-	-
327				-	-	-	-	-	-	-
328										
329	530	Maintenance of Reactor Plant								
330		P	SG	-	-	-	-	-	-	-
331				-	-	-	-	-	-	-
332										
333	531	Maintenance of Electric Plant								
334		P	SG	-	-	-	-	-	-	-
335				-	-	-	-	-	-	-
336										
337	532	Maintenance of Misc Nuclear								
338		P	SG	-	-	-	-	-	-	-
339				-	-	-	-	-	-	-
340										
341		Total Nuclear Power Generation		-	-	-	-	-	-	-
342										
343	535	Operation Super & Engineering								
344		P	DGP	-	-	-	-	-	-	-
345		P	SG	3,158,886	3,158,886	-	-	-	-	-
346		P	SG	171,870	171,870	-	-	-	-	-
347										
348				3,330,756	3,330,756	-	-	-	-	-
349										
350	536	Water For Power								
351		P	DGP	-	-	-	-	-	-	-
352		P	SG	106,715	106,715	-	-	-	-	-
353		P	SG	-	-	-	-	-	-	-
354										
355				106,715	106,715	-	-	-	-	-
356										
357	537	Hydraulic Expenses								
358		P	DGP	-	-	-	-	-	-	-
359		P	SG	3,183,242	3,183,242	-	-	-	-	-
360		P	SG	128,655	128,655	-	-	-	-	-
361										
362				3,311,897	3,311,897	-	-	-	-	-
363										
364	538	Electric Expenses								
365		P	DGP	-	-	-	-	-	-	-
366		P	SG	-	-	-	-	-	-	-
367		P	SG	-	-	-	-	-	-	-
368										
369				-	-	-	-	-	-	-
370										
371	539	Misc. Hydro Expenses								
372		P	DGP	-	-	-	-	-	-	-
373		P	SG	5,860,974	5,860,974	-	-	-	-	-

Description of Account Summary:			UTAH						
			Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
374	P	SG	3,144,399	3,144,399	-	-	-	-	-
375									
376									
377			9,005,373	9,005,373	-	-	-	-	-
378									
379	540	Rents (Hydro Generation)							
380	P	DGP	-	-	-	-	-	-	-
381	P	SG	108,457	108,457	-	-	-	-	-
382	P	SG	510	510	-	-	-	-	-
383									
384			108,968	108,968	-	-	-	-	-
385									
386	541	Maint Supervision & Engineering							
387	P	DGP	-	-	-	-	-	-	-
388	P	SG	390	390	-	-	-	-	-
389	P	SG	-	-	-	-	-	-	-
390									
391			390	390	-	-	-	-	-
392									
393	542	Maintenance of Structures							
394	P	DGP	-	-	-	-	-	-	-
395	P	SG	529,106	529,106	-	-	-	-	-
396	P	SG	84,507	84,507	-	-	-	-	-
397									
398			613,613	613,613	-	-	-	-	-
399									
400									
401									
402									
403	543	Maintenance of Dams & Waterways							
404	P	DGP	-	-	-	-	-	-	-
405	P	SG	660,594	660,594	-	-	-	-	-
406	P	SG	242,980	242,980	-	-	-	-	-
407									
408			903,574	903,574	-	-	-	-	-
409									
410	544	Maintenance of Electric Plant							
411	P	DGP	-	-	-	-	-	-	-
412	P	SG	673,767	673,767	-	-	-	-	-
413	P	SG	170,543	170,543	-	-	-	-	-
414									
415			844,310	844,310	-	-	-	-	-
416									
417	545	Maintenance of Misc. Hydro Plant							
418	P	DGP	-	-	-	-	-	-	-
419	P	SG	852,058	852,058	-	-	-	-	-
420	P	SG	308,325	308,325	-	-	-	-	-
421									
422			1,160,382	1,160,382	-	-	-	-	-
423									
424		Total Hydraulic Power Generation	19,385,978	19,385,978	-	-	-	-	-
425									
426	546	Operation Super & Engineering							
427	P	SG	133,281	133,281	-	-	-	-	-
428	P	SSGCT	-	-	-	-	-	-	-
429			133,281	133,281	-	-	-	-	-
430									
431	547	Fuel-Non-NPC							
432	P	SE	-	-	-	-	-	-	-
433	P	SSECT	-	-	-	-	-	-	-
434									
435									
436	547NPC	Fuel-NPC							
437	P	SE	199,526,805	199,526,805	-	-	-	-	-
438	P	SSECT	15,955,494	15,955,494	-	-	-	-	-
439			215,482,299	215,482,299	-	-	-	-	-
440									
441	548	Generation Expense							
442	P	SG	6,244,973	6,244,973	-	-	-	-	-
443	P	SSGCT	658,964	658,964	-	-	-	-	-
444			6,903,937	6,903,937	-	-	-	-	-
445									
446	549	Miscellaneous Other							
447	P	SG	1,656,424	1,656,424	-	-	-	-	-
448	P	SG	8,965,122	8,965,122	-	-	-	-	-
449			10,621,546	10,621,546	-	-	-	-	-
450									

				UTAH						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
451										
452										
453										
454	550	Maint Supervision & Engineering								
455		P SG		2,717	2,717	-	-	-	-	-
456		P SG		1,179,370	1,179,370	-	-	-	-	-
457				1,182,086	1,182,086	-	-	-	-	-
458										
459	551	Maint Supervision & Engineering								
460		P SG		-	-	-	-	-	-	-
461				-	-	-	-	-	-	-
462										
463	552	Maintenance of Structures								
464		P SG		653,363	653,363	-	-	-	-	-
465		P SSGCT		103,395	103,395	-	-	-	-	-
466				756,758	756,758	-	-	-	-	-
467										
468	553	Maint of Generation & Electric Plant								
469		P SG		4,278,025	4,278,025	-	-	-	-	-
470		P SG		813,343	813,343	-	-	-	-	-
471		P SSGCT		1,635,793	1,635,793	-	-	-	-	-
472				6,727,160	6,727,160	-	-	-	-	-
473										
474	554	Maintenance of Misc. Other								
475		P SG		511,596	511,596	-	-	-	-	-
476		P SG		365,151	365,151	-	-	-	-	-
477		P SSGCT		65,794	65,794	-	-	-	-	-
478				942,541	942,541	-	-	-	-	-
479										
480		Total Other Power Generation		242,749,608	242,749,608	-	-	-	-	-
481										
482										
483	555	Purchased Power-Non NPC								
484		DMSC S		-	-	-	-	-	-	-
485				-	-	-	-	-	-	-
486										
487	555NPC	Purchased Power-NPC								
488		P SG		237,583,012	237,583,012	-	-	-	-	-
489		P SE		17,846,944	17,846,944	-	-	-	-	-
490		P SSGC		-	-	-	-	-	-	-
491		P DGP		-	-	-	-	-	-	-
492				255,429,956	255,429,956	-	-	-	-	-
493										
494		Total Purchased Power		255,429,956	255,429,956	-	-	-	-	-
495										
496	556	System Control & Load Dispatch								
497		P SG		483,238	483,238	-	-	-	-	-
498										
499				483,238	483,238	-	-	-	-	-
500										
501										
502										
503	557	Other Expenses								
504		P S		-	-	-	-	-	-	-
505		P SG		19,688,555	19,688,555	-	-	-	-	-
506		P SGCT		512,770	512,770	-	-	-	-	-
507		P SE		-	-	-	-	-	-	-
508		P SSGCT		-	-	-	-	-	-	-
509		P TROJP		-	-	-	-	-	-	-
510										
511				20,201,326	20,201,326	-	-	-	-	-
512										
513		Embedded Cost Differentials								
514		Comp P DGP		-	-	-	-	-	-	-
515		Comp P SG		21,579,471	21,579,471	-	-	-	-	-
516		Mid-C P MC		(6,342,022)	(6,342,022)	-	-	-	-	-
517		Mid-C P SG		10,133,403	10,133,403	-	-	-	-	-
518		Existii P S		7,741,719	7,741,719	-	-	-	-	-
519		Existii P SG		(12,583,957)	(12,583,957)	-	-	-	-	-
520										
521				20,528,615	20,528,615	-	-	-	-	-
522										
523		Hydro Endowment Fixed Dollar Proposal								
524		Klamath P S		-	-	-	-	-	-	-
525		ECD Hy. P S		-	-	-	-	-	-	-
526				-	-	-	-	-	-	-
527										

Description of Account Summary:		UTAH						
		Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
528	Total Other Power Supply	296,643,135	296,643,135	-	-	-	-	-
529								
530	TOTAL PRODUCTION EXPENSE	1,022,316,993	1,022,316,993	-	-	-	-	-
531								
532								
533	Summary of Production Expense by Factor							
534	S	7,741,719	7,741,719	-	-	-	-	-
535	SG	444,744,739	444,744,739	-	-	-	-	-
536	SE	521,078,884	521,078,884	-	-	-	-	-
537	SNPPH	-	-	-	-	-	-	-
538	TROJP	-	-	-	-	-	-	-
539	SGCT	512,770	512,770	-	-	-	-	-
540	DGP	-	-	-	-	-	-	-
541	DEU	-	-	-	-	-	-	-
542	DEP	-	-	-	-	-	-	-
543	SNPPS	-	-	-	-	-	-	-
544	SNPPO	-	-	-	-	-	-	-
545	DGU	-	-	-	-	-	-	-
546	MC	(6,342,022)	(6,342,022)	-	-	-	-	-
547	SSGCT	2,463,945	2,463,945	-	-	-	-	-
548	SSECT	15,955,494	15,955,494	-	-	-	-	-
549	SSGC	-	-	-	-	-	-	-
550	SSGCH	11,659,671	11,659,671	-	-	-	-	-
551	SSECH	24,501,794	24,501,794	-	-	-	-	-
552	Total Production Expense by Factor	1,022,316,993	1,022,316,993	-	-	-	-	-
553	560 Operation Supervision & Engineering							
554	T SG	1,919,556	-	1,919,556	-	-	-	-
555								
556		1,919,556	-	1,919,556	-	-	-	-
557								
558	561 Load Dispatching							
559	T SG	4,485,740	-	4,485,740	-	-	-	-
560								
561		4,485,740	-	4,485,740	-	-	-	-
562	562 Station Expense							
563	T SG	641,658	-	641,658	-	-	-	-
564								
565		641,658	-	641,658	-	-	-	-
566								
567	563 Overhead Line Expense							
568	T SG	54,163	-	54,163	-	-	-	-
569								
570		54,163	-	54,163	-	-	-	-
571								
572	564 Underground Line Expense							
573	T SG	-	-	-	-	-	-	-
574								
575		-	-	-	-	-	-	-
576								
577	565 Transmission of Electricity by Others-Non NPC							
578	T SG	-	-	-	-	-	-	-
579	T SE	-	-	-	-	-	-	-
580								
581		-	-	-	-	-	-	-
582	565NPC Transmission of Electricity by Others-NPC							
583	T SG	58,123,144	-	58,123,144	-	-	-	-
584	T SE	1,899,862	-	1,899,862	-	-	-	-
585		60,023,006	-	60,023,006	-	-	-	-
586								
587	Total Transmission Of Electricity by Others	60,023,006	-	60,023,006	-	-	-	-
588								
589	566 Misc. Transmission Expense							
590	T SG	1,183,859	-	1,183,859	-	-	-	-
591								
592		1,183,859	-	1,183,859	-	-	-	-
593								
594	567 Rents - Transmission							
595	T SG	792,244	-	792,244	-	-	-	-
596								
597		792,244	-	792,244	-	-	-	-
598								
599	568 Maint Supervision & Engineering							
600	T SG	24,596	-	24,596	-	-	-	-
601								
602		24,596	-	24,596	-	-	-	-
603								
604	569 Maintenance of Structures							

			UTAH						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
605	T	SG	1,957,474	-	1,957,474	-	-	-	-
606									
607			1,957,474	-	1,957,474	-	-	-	-
608									
609	570	Maintenance of Station Equipment							
610	T	SG	4,688,116	-	4,688,116	-	-	-	-
611									
612			4,688,116	-	4,688,116	-	-	-	-
613									
614	571	Maintenance of Overhead Lines							
615	T	SG	8,742,521	-	8,742,521	-	-	-	-
616									
617			8,742,521	-	8,742,521	-	-	-	-
618									
619	572	Maintenance of Underground Lines							
620	T	SG	31,375	-	31,375	-	-	-	-
621									
622			31,375	-	31,375	-	-	-	-
623									
624	573	Maint of Misc. Transmission Plant							
625	T	SG	116,112	-	116,112	-	-	-	-
626									
627			116,112	-	116,112	-	-	-	-
628									
629		TOTAL TRANSMISSION EXPENSE	84,660,419	-	84,660,419	-	-	-	-
630									
631		Summary of Transmission Expense by Factor							
632	SE		1,899,862	-	1,899,862	-	-	-	-
633	SG		82,760,557	-	82,760,557	-	-	-	-
634	SNPT		-	-	-	-	-	-	-
635		Total Transmission Expense by Factor	84,660,419	-	84,660,419	-	-	-	-
636	580	Operation Supervision & Engineering							
637	DPW	S	18,216	-	-	18,216	18,216	-	-
638	DPW	SNPD	9,215,484	-	-	9,215,484	9,215,484	-	-
639			9,233,699	-	-	9,233,699	9,233,699	-	-
640									
641	581	Load Dispatching							
642	DPW	S	-	-	-	-	-	-	-
643	DPW	SNPD	6,983,850	-	-	6,983,850	6,983,850	-	-
644			6,983,850	-	-	6,983,850	6,983,850	-	-
645									
646	582	Station Expense							
647	DPW	S	1,926,310	-	-	1,926,310	1,926,310	-	-
648	DPW	SNPD	11,285	-	-	11,285	11,285	-	-
649			1,937,595	-	-	1,937,595	1,937,595	-	-
650									
651	583	Overhead Line Expenses							
652	DPW	S	1,640,594	-	-	1,640,594	1,640,594	-	-
653	DPW	SNPD	13,369	-	-	13,369	13,369	-	-
654			1,653,963	-	-	1,653,963	1,653,963	-	-
655									
656	584	Underground Line Expense							
657	DPW	S	50	-	-	50	50	-	-
658	DPW	SNPD	-	-	-	-	-	-	-
659			50	-	-	50	50	-	-
660									
661	585	Street Lighting & Signal Systems							
662	DPW	S	-	-	-	-	-	-	-
663	DPW	SNPD	106,794	-	-	106,794	106,794	-	-
664			106,794	-	-	106,794	106,794	-	-
665									
666	586	Meter Expenses							
667	DPW	S	1,458,236	-	-	1,458,236	1,458,236	-	-
668	DPW	SNPD	554,548	-	-	554,548	554,548	-	-
669			2,012,784	-	-	2,012,784	2,012,784	-	-
670									
671	587	Customer Installation Expenses							
672	DPW	S	5,637,107	-	-	5,637,107	5,637,107	-	-
673	DPW	SNPD	13	-	-	13	13	-	-
674			5,637,120	-	-	5,637,120	5,637,120	-	-
675									
676	588	Misc. Distribution Expenses							
677	DPW	S	1,052,536	-	-	1,052,536	1,052,536	-	-
678	DPW	SNPD	2,530,785	-	-	2,530,785	2,530,785	-	-
679			3,583,321	-	-	3,583,321	3,583,321	-	-
680									
681	589	Rents							

			UTAH						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
682	DPW	S	535,338	-	-	535,338	535,338	-	-
683	DPW	SNPD	24,063	-	-	24,063	24,063	-	-
684			559,401	-	-	559,401	559,401	-	-
685									
686	590	Maint Supervision & Engineering							
687	DPW	S	414,255	-	-	414,255	414,255	-	-
688	DPW	SNPD	2,895,080	-	-	2,895,080	2,895,080	-	-
689			3,309,335	-	-	3,309,335	3,309,335	-	-
690									
691	591	Maintenance of Structures							
692	DPW	S	688,683	-	-	688,683	688,683	-	-
693	DPW	SNPD	71,654	-	-	71,654	71,654	-	-
694			760,337	-	-	760,337	760,337	-	-
695									
696	592	Maintenance of Station Equipment							
697	DPW	S	3,892,918	-	-	3,892,918	3,892,918	-	-
698	DPW	SNPD	979,216	-	-	979,216	979,216	-	-
699			4,872,134	-	-	4,872,134	4,872,134	-	-
700	593	Maintenance of Overhead Lines							
701	DPW	S	38,437,690	-	-	38,437,690	38,437,690	-	-
702	DPW	SNPD	627,106	-	-	627,106	627,106	-	-
703			39,064,797	-	-	39,064,797	39,064,797	-	-
704									
705	594	Maintenance of Underground Lines							
706	DPW	S	12,920,024	-	-	12,920,024	12,920,024	-	-
707	DPW	SNPD	987	-	-	987	987	-	-
708			12,921,011	-	-	12,921,011	12,921,011	-	-
709									
710	595	Maintenance of Line Transformers							
711	DPW	S	-	-	-	-	-	-	-
712	DPW	SNPD	503,059	-	-	503,059	503,059	-	-
713			503,059	-	-	503,059	503,059	-	-
714									
715	596	Maint of Street Lighting & Signal Sys.							
716	DPW	S	2,290,174	-	-	2,290,174	2,290,174	-	-
717	DPW	SNPD	-	-	-	-	-	-	-
718			2,290,174	-	-	2,290,174	2,290,174	-	-
719									
720	597	Maintenance of Meters							
721	DPW	S	2,243,106	-	-	2,243,106	2,243,106	-	-
722	DPW	SNPD	576,018	-	-	576,018	576,018	-	-
723			2,819,125	-	-	2,819,125	2,819,125	-	-
724									
725	599	Maint of Misc. Distribution Plant							
726	DPW	S	1,223,187	-	-	1,223,187	1,223,187	-	-
727	DPW	SNPD	276,567	-	-	276,567	276,567	-	-
728			1,499,754	-	-	1,499,754	1,499,754	-	-
729									
730	TOTAL DISTRIBUTION EXPENSE		99,748,303	-	-	99,748,303	99,748,303	-	-
731									
732									
733	Summary of Distribution Expense by Factor								
734	S		74,378,423	-	-	74,378,423	74,378,423	-	-
735	SNPD		25,369,880	-	-	25,369,880	25,369,880	-	-
736	0		-	-	-	-	-	-	-
737	Total Distribution Expense by Factor		99,748,303	-	-	99,748,303	99,748,303	-	-
738									
739	901	Supervision							
740	CUST	S	44	-	-	44	-	44	-
741	CUST	CN	1,198,367	-	-	1,198,367	-	1,198,367	-
742			1,198,411	-	-	1,198,411	-	1,198,411	-
743									
744	902	Meter Reading Expense							
745	CUST	S	4,778,695	-	-	4,778,695	-	4,778,695	-
746	CUST	CN	842,348	-	-	842,348	-	842,348	-
747			5,621,043	-	-	5,621,043	-	5,621,043	-
748									
749	903	Customer Receipts & Collections							
750	CUST	S	3,998,804	-	-	3,998,804	-	3,998,804	-
751	CUST	CN	22,463,473	-	-	22,463,473	-	22,463,473	-
752			26,462,277	-	-	26,462,277	-	26,462,277	-
753									
754	904	Uncollectible Accounts							
755	CUST	S	5,356,171	-	-	5,356,171	-	5,356,171	-
756	P	SG	-	-	-	-	-	-	-
757	CUST	CN	54,230	-	-	54,230	-	54,230	-
758			5,410,401	-	-	5,410,401	-	5,410,401	-

				UTAH						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
759										
760	905	Misc. Customer Accounts Expense								
761		CUST	S	-	-	-	-	-	-	-
762		CUST	CN	87,699	-	-	87,699	-	87,699	-
763				87,699	-	-	87,699	-	87,699	-
764										
765		TOTAL CUSTOMER ACCOUNTS EXPENSE		38,779,831	-	-	38,779,831	-	38,779,831	-
766										
767		Summary of Customer Accts Exp by Factor								
768		S		14,133,714	-	-	14,133,714	-	14,133,714	-
769		CN		24,646,117	-	-	24,646,117	-	24,646,117	-
770		SG		-	-	-	-	-	-	-
771		Total Customer Accounts Expense by Factor		38,779,831	-	-	38,779,831	-	38,779,831	-
772										
773	907	Supervision								
774		CUST	S	-	-	-	-	-	-	-
775		CUST	CN	143,293	-	-	143,293	-	143,293	-
776				143,293	-	-	143,293	-	143,293	-
777										
778	908	Customer Assistance								
779		CUST	S	2,311,286	-	-	2,311,286	-	2,311,286	-
780		CUST	CN	1,395,867	-	-	1,395,867	-	1,395,867	-
781										
782										
783				3,707,153	-	-	3,707,153	-	3,707,153	-
784										
785	909	Informational & Instructional Adv								
786		CUST	S	41,621	-	-	41,621	-	41,621	-
787		CUST	CN	1,813,073	-	-	1,813,073	-	1,813,073	-
788				1,854,694	-	-	1,854,694	-	1,854,694	-
789										
790	910	Misc. Customer Service								
791		CUST	S	-	-	-	-	-	-	-
792		CUST	CN	60,708	-	-	60,708	-	60,708	-
793										
794				60,708	-	-	60,708	-	60,708	-
795										
796		TOTAL CUSTOMER SERVICE EXPENSE		5,765,848	-	-	5,765,848	-	5,765,848	-
797										
798										
799		Summary of Customer Service Exp by Factor								
800		S		2,352,907	-	-	2,352,907	-	2,352,907	-
801		CN		3,412,941	-	-	3,412,941	-	3,412,941	-
802		0		-	-	-	-	-	-	-
803		Total Customer Service Expense by Factor		5,765,848	-	-	5,765,848	-	5,765,848	-
804										
805										
806	911	Supervision								
807		CUST	S	-	-	-	-	-	-	-
808		CUST	CN	-	-	-	-	-	-	-
809				-	-	-	-	-	-	-
810										
811	912	Demonstration & Selling Expense								
812		CUST	S	-	-	-	-	-	-	-
813		CUST	CN	-	-	-	-	-	-	-
814				-	-	-	-	-	-	-
815										
816	913	Advertising Expense								
817		CUST	S	-	-	-	-	-	-	-
818		CUST	CN	-	-	-	-	-	-	-
819				-	-	-	-	-	-	-
820										
821	916	Misc. Sales Expense								
822		CUST	S	-	-	-	-	-	-	-
823		CUST	CN	-	-	-	-	-	-	-
824				-	-	-	-	-	-	-
825										
826		TOTAL SALES EXPENSE		-	-	-	-	-	-	-
827										
828										
829		Total Sales Expense by Factor								
830		S		-	-	-	-	-	-	-
831		CN		-	-	-	-	-	-	-
832		Total Sales Expense by Factor		-	-	-	-	-	-	-
833										
834		Total Customer Service Exp Including Sales		5,765,848	-	-	5,765,848	-	5,765,848	-
835	920	Administrative & General Salaries								
836		PTD	S	(2,408,877)	(1,218,758)	(535,451)	(654,668)	(654,668)	-	-

			UTAH						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
837	CUST	CN	-	-	-	-	-	-	-
838	PTD	SO	35,514,571	17,968,398	7,894,272	9,651,901	9,651,901	-	-
839			33,105,694	16,749,641	7,358,821	8,997,233	8,997,233	-	-
840									
921	Office Supplies & expenses								
841									
842	PTD	S	-	-	-	-	-	-	-
843	CUST	CN	-	-	-	-	-	-	-
844	PTD	SO	4,666,545	2,361,013	1,037,292	1,268,241	1,268,241	-	-
845			4,666,545	2,361,013	1,037,292	1,268,241	1,268,241	-	-
846									
922	Office Supplies & expenses								
847									
848	PTD	S	-	-	-	-	-	-	-
849	CUST	CN	-	-	-	-	-	-	-
850	PTD	SO	(12,837,527)	(6,495,075)	(2,853,559)	(3,488,893)	(3,488,893)	-	-
851			(12,837,527)	(6,495,075)	(2,853,559)	(3,488,893)	(3,488,893)	-	-
852									
923	Outside Services								
853									
854	PTD	S	-	-	-	-	-	-	-
855	CUST	CN	-	-	-	-	-	-	-
856	PTD	SO	5,483,951	2,774,574	1,218,987	1,490,390	1,490,390	-	-
857			5,483,951	2,774,574	1,218,987	1,490,390	1,490,390	-	-
858									
924	Property Insurance								
859									
860	PTD	S	1,196,450	605,337	265,950	325,163	325,163	-	-
861	P	SG	955,785	955,785	-	-	-	-	-
862	PTD	SO	4,556,970	2,305,574	1,012,935	1,238,461	1,238,461	-	-
863			6,709,206	3,866,696	1,278,886	1,563,624	1,563,624	-	-
864									
925	Injuries & Damages								
865									
866	PTD	SO	4,071,475	2,059,940	905,018	1,106,517	1,106,517	-	-
867			4,071,475	2,059,940	905,018	1,106,517	1,106,517	-	-
868									
926	Employee Pensions & Benefits								
869									
870	LABOR	S	-	-	-	-	-	-	-
871	CUST	CN	-	-	-	-	-	-	-
872	LABOR	SO	-	-	-	-	-	-	-
873			-	-	-	-	-	-	-
874									
927	Franchise Requirements								
875									
876	DMSC	S	-	-	-	-	-	-	-
877	DMSC	SO	-	-	-	-	-	-	-
878			-	-	-	-	-	-	-
879									
928	Regulatory Commission Expense								
880									
881	DMSC	S	5,978,624	-	-	5,978,624	-	-	5,978,624
882	CUST	CN	-	-	-	-	-	-	-
883	DMSC	SO	1,068,294	-	-	1,068,294	-	-	1,068,294
884	FERC	SG	1,035,646	559,070	476,577	-	-	-	-
885			8,082,564	559,070	476,577	7,046,918	-	-	7,046,918
886									
929	Duplicate Charges								
887									
888	LABOR	S	-	-	-	-	-	-	-
889	LABOR	SO	(1,842,512)	(790,655)	(112,563)	(939,294)	(669,112)	(270,183)	-
890			(1,842,512)	(790,655)	(112,563)	(939,294)	(669,112)	(270,183)	-
891									
930	Misc General Expenses								
892									
893	PTD	S	1,778,182	899,661	395,259	483,262	483,262	-	-
894	CUST	CN	3,322	-	-	3,322	-	3,322	-
895	P	SG	-	-	-	-	-	-	-
896	LABOR	SO	5,887,866	2,526,589	359,701	3,001,575	2,138,189	863,386	-
897			7,669,370	3,426,251	754,960	3,488,159	2,621,451	866,708	-
898									
931	Rents								
899									
900	PTD	S	984	498	219	267	267	-	-
901	PTD	SO	2,382,049	1,205,184	529,488	647,376	647,376	-	-
902			2,383,032	1,205,682	529,707	647,644	647,644	-	-
903									
935	Maintenance of General Plant								
904									
905	G	S	729	169	214	346	327	20	-
906	CUST	CN	-	-	-	-	-	-	-
907	G	SO	9,611,265	2,233,274	2,814,289	4,563,701	4,305,466	258,235	-
908			9,611,994	2,233,444	2,814,503	4,564,048	4,305,793	258,255	-
909									
910	TOTAL ADMINISTRATIVE & GEN EXPENSE		67,103,795	27,950,580	13,408,629	25,744,586	17,842,888	854,780	7,046,918
911									
912	Summary of A&G Expense by Factor								
913									
914	S		6,546,092	286,908	126,190	6,132,994	154,351	20	5,978,624
915	SO		58,562,949	26,148,817	12,805,862	19,608,270	17,688,537	851,439	1,068,294
916	SG		1,991,432	1,514,855	476,577	-	-	-	-
917	CN		3,322	-	-	3,322	-	3,322	-
918			67,103,795	27,950,580	13,408,629	25,744,586	17,842,888	854,780	7,046,918

				UTAH						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
918										
919	TOTAL O&M EXPENSE			1,318,375,189	1,050,267,573	98,069,048	170,038,568	117,591,190	45,400,459	7,046,918
920	403SP Steam Depreciation									
921	P		SG	9,364,717	9,364,717	-	-	-	-	-
922	P		SG	10,989,299	10,989,299	-	-	-	-	-
923	P		SG	37,034,753	37,034,753	-	-	-	-	-
924	P		SSGCH	3,274,672	3,274,672	-	-	-	-	-
925				60,663,440	60,663,440	-	-	-	-	-
926										
927	403NP Nuclear Depreciation									
928	P		SG	-	-	-	-	-	-	-
929				-	-	-	-	-	-	-
930										
931	403HP Hydro Depreciation									
932	Pre-Mer	P	SG	1,663,709	1,663,709	-	-	-	-	-
933	Pre-Mer	P	SG	422,052	422,052	-	-	-	-	-
934	Post-Me	P	SG	6,142,484	6,142,484	-	-	-	-	-
935	Post-Me	P	SG	1,622,078	1,622,078	-	-	-	-	-
936				9,850,323	9,850,323	-	-	-	-	-
937										
938	403OP Other Production Depreciation									
939	P		SG	40,385	40,385	-	-	-	-	-
940	P		SG	13,572,952	13,572,952	-	-	-	-	-
941	P		SSGCT	1,155,696	1,155,696	-	-	-	-	-
942	P		SG	35,314,033	35,314,033	-	-	-	-	-
943				50,083,065	50,083,065	-	-	-	-	-
944										
945	403TP Transmission Depreciation									
946	T		SG	4,792,641	-	4,792,641	-	-	-	-
947	T		SG	5,383,312	-	5,383,312	-	-	-	-
948	T		SG	28,806,858	-	28,806,858	-	-	-	-
949				38,982,812	-	38,982,812	-	-	-	-
950										
951										
952										
953	403 Distribution Depreciation									
954	360	Land & I	DPW	S	168,141	-	-	168,141	168,141	-
955	361	Structur	DPW	S	608,870	-	-	608,870	608,870	-
956	362	Station	I DPW	S	9,838,764	-	-	9,838,764	9,838,764	-
957	363	Storage	DPW	S	73,554	-	-	73,554	73,554	-
958	364	Poles &	DPW	S	10,966,286	-	-	10,966,286	10,966,286	-
959	365	OH Con	DPW	S	6,683,165	-	-	6,683,165	6,683,165	-
960	366	UG Con	DPW	S	3,828,979	-	-	3,828,979	3,828,979	-
961	367	UG Con	DPW	S	10,950,181	-	-	10,950,181	10,950,181	-
962	368	Line Tra	DPW	S	9,057,613	-	-	9,057,613	9,057,613	-
963	369	Services	DPW	S	4,182,663	-	-	4,182,663	4,182,663	-
964	370	Meters	DPW	S	2,746,974	-	-	2,746,974	2,746,974	-
965	371	Inst Cus	DPW	S	280,243	-	-	280,243	280,243	-
966	372	Leased	I DPW	S	-	-	-	-	-	-
967	373	Street Li	DPW	S	1,193,698	-	-	1,193,698	1,193,698	-
968				60,579,132	-	-	60,579,132	60,579,132	-	-
969										
970	403GP General Depreciation									
971		G-SITUS	S	3,715,631	-	939,181	2,776,450	2,776,450	-	-
972		G-DGP	SG	106,401	72,948	33,453	-	-	-	-
973		G-DGU	SG	186,330	127,748	58,582	-	-	-	-
974		P	SE	8,324	8,324	-	-	-	-	-
975		CUST	CN	721,866	-	-	721,866	-	721,866	-
976		G-SG	SG	2,360,446	1,159,397	1,201,049	-	-	-	-
977		PTD	SO	5,617,457	2,842,121	1,248,663	1,526,673	1,526,673	-	-
978		P	SSGCT	2,749	2,749	-	-	-	-	-
979		P	SSGCH	48,911	48,911	-	-	-	-	-
980				12,768,114	4,262,197	3,480,928	5,024,989	4,303,123	721,866	-
981										
982	403GV0 General Vehicles									
983		G-SG	SG	-	-	-	-	-	-	-
984				-	-	-	-	-	-	-
985										
986	403MP Mining Depreciation									
987	P		SE	-	-	-	-	-	-	-
988				-	-	-	-	-	-	-
989										
990	403EP Experimental Plant Depreciation									
991	P		SG	-	-	-	-	-	-	-
992	P		SG	-	-	-	-	-	-	-
993				-	-	-	-	-	-	-
994	4031 ARO Depreciation									
995	P		S	-	-	-	-	-	-	-
996				-	-	-	-	-	-	-
997										
998										

UTAH

Description of Account Summary:		Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
TOTAL DEPRECIATION EXPENSE		232,926,887	124,859,026	42,463,740	65,604,121	64,882,255	721,866	-
999	Summary of Amortization Expense by Factor							
1000	S	64,294,763	-	939,181	63,355,582	63,355,582	-	-
1001	DGP	-	-	-	-	-	-	-
1002	DGU	-	-	-	-	-	-	-
1003	SG	157,802,451	117,526,554	40,275,896	-	-	-	-
1004	SO	5,617,457	2,842,121	1,248,663	1,526,673	1,526,673	-	-
1005	CN	721,866	-	-	721,866	-	721,866	-
1006	SE	8,324	8,324	-	-	-	-	-
1007	SSGCH	3,323,582	3,323,582	-	-	-	-	-
1008	SSGCT	1,158,445	1,158,445	-	-	-	-	-
1009								
1010	Total Depreciation Exp	232,926,887	124,859,026	42,463,740	65,604,121	64,882,255	721,866	-
1011								
1012	404GP Amort of LT Plant - Capital Lease Gen							
1013	I-SITUS S	770	71	309	390	390	-	-
1014	I-SG SG	-	-	-	-	-	-	-
1015	PTD SO	476,286	240,974	105,870	129,442	129,442	-	-
1016	I-DGU SG	-	-	-	-	-	-	-
1017	CUST CN	135,217	-	-	135,217	-	135,217	-
1018	I-DGP SG	-	-	-	-	-	-	-
1019		612,274	241,045	106,179	265,049	129,832	135,217	-
1020								
1021	404SP Amort of LT Plant - Cap Lease Steam							
1022	P SG	-	-	-	-	-	-	-
1023	P SG	-	-	-	-	-	-	-
1024		-	-	-	-	-	-	-
1025								
1026	404IP Amort of LT Plant - Intangible Plant							
1027	I-SITUS S	12,887	1,187	5,173	6,527	6,527	-	-
1028	P SE	124,723	124,723	-	-	-	-	-
1029	I-SG SG	2,087,526	1,902,562	184,964	-	-	-	-
1030	PTD SO	7,800,286	3,946,511	1,733,868	2,119,907	2,119,907	-	-
1031	CUST CN	2,567,584	-	-	2,567,584	-	2,567,584	-
1032	I-SG SG	4,654,464	4,242,058	412,406	-	-	-	-
1033	I-SG SG	132,784	121,019	11,765	-	-	-	-
1034	I-DGP SG	-	-	-	-	-	-	-
1035	I-SG SSGCT	-	-	-	-	-	-	-
1036	I-SG SSGCH	-	-	-	-	-	-	-
1037	I-DGU SG	7,254	7,254	-	-	-	-	-
1038		17,387,509	10,345,314	2,348,176	4,694,018	2,126,434	2,567,584	-
1039								
1040	404MP Amort of LT Plant - Mining Plant							
1041	P SE	-	-	-	-	-	-	-
1042		-	-	-	-	-	-	-
1043								
1044	404OP Amort of LT Plant - Other Plant							
1045	P SSGCT	-	-	-	-	-	-	-
1046		-	-	-	-	-	-	-
1047								
1048								
1049	404HP Amortization of Other Electric Plant							
1050	Pre-Mer P SG	61,502	61,502	-	-	-	-	-
1051	Pre-Mer P SG	19,275	19,275	-	-	-	-	-
1052	Post-Me P SG	-	-	-	-	-	-	-
1053		80,778	80,778	-	-	-	-	-
1054								
1055	Total Amortization of Limited Term Plant	18,080,560	10,667,138	2,454,356	4,959,067	2,256,265	2,702,801	-
1056								
1057								
1058	405 Amortization of Other Electric Plant							
1059	GP S	-	-	-	-	-	-	-
1060		-	-	-	-	-	-	-
1061								
1062								
1063	406 Amortization of Plant Acquisition Adj							
1064	P S	-	-	-	-	-	-	-
1065	P SG	-	-	-	-	-	-	-
1066	P SG	-	-	-	-	-	-	-
1067	P SG	2,391,001	2,391,001	-	-	-	-	-
1068	P SO	-	-	-	-	-	-	-
1069		2,391,001	2,391,001	-	-	-	-	-
1070	407 Amort of Prop Losses, Unrec Plant, etc							
1071	DPW S	-	-	-	-	-	-	-
1072	GP SO	-	-	-	-	-	-	-
1073	P SG-P	26	26	-	-	-	-	-
1074	P SE	-	-	-	-	-	-	-
1075	P SG	-	-	-	-	-	-	-
1076	P TROJP	-	-	-	-	-	-	-
1077		26	26	-	-	-	-	-
1078								
1079	TOTAL AMORTIZATION EXPENSE	20,471,587	13,058,165	2,454,356	4,959,067	2,256,265	2,702,801	-

			UTAH						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1080									
1081									
1082									
1083	Summary of Amortization Expense by Factor								
1084	S		13,657	1,258	5,482	6,917	6,917	-	-
1085	SE		124,723	124,723	-	-	-	-	-
1086	TROJP		-	-	-	-	-	-	-
1087	DGP		-	-	-	-	-	-	-
1088	DGU		-	-	-	-	-	-	-
1089	SO		8,276,573	4,187,486	1,839,738	2,249,349	2,249,349	-	-
1090	SG-P		-	26	-	-	-	-	-
1091	SSGCH		-	-	-	-	-	-	-
1092	CN		2,702,801	-	-	2,702,801	-	2,702,801	-
1093	SG		9,353,807	8,744,672	609,135	-	-	-	-
1094	Total Amortization Expense by Factor		20,471,561	13,058,165	2,454,356	4,959,067	2,256,265	2,702,801	-
1095	408 Taxes Other Than Income								
1096	DMSC	S	1,869	-	-	1,869	-	-	1,869
1097	GP	GPS	50,128,457	25,317,216	10,777,579	14,033,661	13,706,672	326,989	-
1098	GP	SO	4,359,655	2,201,830	937,322	1,220,503	1,192,065	28,438	-
1099	P	SE	312,842	312,842	-	-	-	-	-
1100	P	SG	-	-	-	-	-	-	-
1101	DMSC	OPRV-ID	-	-	-	-	-	-	-
1102	GP	EXCTAX	-	-	-	-	-	-	-
1103	GP	SG	-	-	-	-	-	-	-
1104									
1105									
1106									
1107			54,802,823	27,831,888	11,714,901	15,256,033	14,898,737	355,427	1,869
1108									
1109									
1110	41140 Deferred Investment Tax Credit - Fed								
1111	PTD	DGU	(1,558,186)	(788,355)	(346,358)	(423,473)	(423,473)	-	-
1112									
1113			(1,558,186)	(788,355)	(346,358)	(423,473)	(423,473)	-	-
1114									
1115	41141 Deferred Investment Tax Credit - Idaho								
1116	PTD	DGU	-	-	-	-	-	-	-
1117									
1118			-	-	-	-	-	-	-
1119									
1120	TOTAL DEFERRED ITC		(1,558,186)	(788,355)	(346,358)	(423,473)	(423,473)	-	-
1121									
1122									
1123	427 Interest on Long-Term Debt								
1124	GP	S	152,600,897	77,070,594	32,809,074	42,721,230	41,725,811	995,419	-
1125	GP	SNP	-	-	-	-	-	-	-
1126			152,600,897	77,070,594	32,809,074	42,721,230	41,725,811	995,419	-
1127									
1128	428 Amortization of Debt Disc & Exp								
1129	GP	SNP	-	-	-	-	-	-	-
1130			-	-	-	-	-	-	-
1131									
1132	429 Amortization of Premium on Debt								
1133	GP	SNP	-	-	-	-	-	-	-
1134			-	-	-	-	-	-	-
1135									
1136	431 Other Interest Expense								
1137	NUTIL	OTH	-	-	-	-	-	-	-
1138	GP	SO	-	-	-	-	-	-	-
1139	GP	SNP	-	-	-	-	-	-	-
1140			-	-	-	-	-	-	-
1141									
1142	432 AFUDC - Borrowed								
1143	GP	SNP	-	-	-	-	-	-	-
1144			-	-	-	-	-	-	-
1145									
1146	Total Electric Interest Deductions for Tax		152,600,897	77,070,594	32,809,074	42,721,230	41,725,811	995,419	-
1147									
1148	Non-Utility Portion of Interest								
1149	427 NUTIL	NUTIL	-	-	-	-	-	-	-
1150	428 NUTIL	NUTIL	-	-	-	-	-	-	-
1151	429 NUTIL	NUTIL	-	-	-	-	-	-	-
1152	431 NUTIL	NUTIL	-	-	-	-	-	-	-
1153									
1154	Total Non-utility Interest		-	-	-	-	-	-	-
1155									
1156	Total Interest Deductions for Tax		152,600,897	77,070,594	32,809,074	42,721,230	41,725,811	995,419	-
1157									
1158									
1159	419 Interest & Dividends								
1160	GP	S	-	-	-	-	-	-	-

			UTAH						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1161	GP	SNP	(17,934,732)	(9,057,879)	(3,855,953)	(5,020,900)	(4,903,911)	(116,989)	-
1162	Total Operating Deductions for Tax		(17,934,732)	(9,057,879)	(3,855,953)	(5,020,900)	(4,903,911)	(116,989)	-
1163									
1164									
1165	41010	Deferred Income Tax - Federal-DP							
1166	GP	S	1,129,287	570,343	242,796	316,149	308,782	7,366	-
1167	P	TROJD	-	-	-	-	-	-	-
1168	PT	SSGCH	-	-	-	-	-	-	-
1169	LABOR	SO	-	-	-	-	-	-	-
1170	GP	SNP	11,231,960	5,672,665	2,414,863	3,144,432	3,071,166	73,266	-
1171	P	SE	630,627	630,627	-	-	-	-	-
1172	PT	SG	24,179,122	16,798,733	7,380,389	-	-	-	-
1173	GP	GPS	6,062,289	3,061,740	1,303,387	1,697,162	1,657,618	39,544	-
1174	DITEXP	DITEXP	-	-	-	-	-	-	-
1175	CUST	BADDEBT	-	-	-	-	-	-	-
1176	CUST	CN	-	-	-	-	-	-	-
1177	IBT	IBT	-	-	-	-	-	-	-
1178	DPW	CIAC	-	-	-	-	-	-	-
1179	GP	SCHMDEXP	-	-	-	-	-	-	-
1180	TAXDEPR	TAXDEPR	245,398,830	140,508,988	43,056,351	61,833,490	60,716,367	1,117,124	-
1181	DPW	SNPD	-	-	-	-	-	-	-
1182			288,632,115	167,243,096	54,397,786	66,991,233	65,753,932	1,237,901	-
1183									
1184									
1185									
1186	41110	Deferred Income Tax - Federal-CR							
1187	GP	S	(803,577)	(405,844)	(172,768)	(224,965)	(219,723)	(5,242)	-
1188	P	SE	-	-	-	-	-	-	-
1189	PT	SSGCH	(226,126)	(157,103)	(69,022)	-	-	-	-
1190	GP	SNP	(9,569,630)	(4,833,111)	(2,057,463)	(2,679,056)	(2,616,633)	(62,423)	-
1191	PT	SG	(2,659,902)	(1,847,999)	(811,903)	-	-	-	-
1192	GP	GPS	-	-	-	-	-	-	-
1193	LABOR	SO	(1,417,406)	(608,235)	(86,592)	(722,580)	(514,734)	(207,846)	-
1194	PT	SNPD	-	-	-	-	-	-	-
1195	CUST	BADDEBT	-	-	-	-	-	-	-
1196	P	SGCT	(184,970)	(184,970)	-	-	-	-	-
1197	DITEXP	DITEXP	-	-	-	-	-	-	-
1198	P	TROJD	-	-	-	-	-	-	-
1199	IBT	IBT	-	-	-	-	-	-	-
1200	DPW	CIAC	(12,195,920)	-	-	(12,195,920)	(12,195,920)	-	-
1201	GP	SCHMDEXP	(99,371,145)	(50,187,078)	(21,364,719)	(27,819,348)	(27,171,148)	(648,200)	-
1202	TAXDEPR	TAXDEPR	-	-	-	-	-	-	-
1203			(126,428,675)	(58,224,339)	(24,562,468)	(43,641,868)	(42,718,158)	(923,710)	-
1204									
1205	TOTAL DEFERRED INCOME TAXES		162,203,440	109,018,757	29,835,319	23,349,365	23,035,775	313,590	-
1206	SCHMAF Additions - Flow Through								
1207	SCHMAF	S	-	-	-	-	-	-	-
1208	SCHMAF	SNP	-	-	-	-	-	-	-
1209	SCHMAF	SO	-	-	-	-	-	-	-
1210	SCHMAF	SE	-	-	-	-	-	-	-
1211	SCHMAF	TROJP	-	-	-	-	-	-	-
1212	SCHMAF	SG	-	-	-	-	-	-	-
1213									
1214									
1215	SCHMAP Additions - Permanent								
1216	P	S	-	-	-	-	-	-	-
1217	P	SE	6,814	6,814	-	-	-	-	-
1218	LABOR	SNP	-	-	-	-	-	-	-
1219	SCHMAP-SO	SO	3,726,769	1,625,025	282,328	1,819,416	1,323,560	495,856	-
1220	SCHMAP	SG	-	-	-	-	-	-	-
1221	BOOKDEPR	SCHMDEXP	(101,272)	(52,635)	(15,286)	(33,350)	(32,971)	(379)	-
1222			3,632,311	1,579,203	267,042	1,786,066	1,290,589	495,477	-
1223									
1224	SCHMAT Additions - Temporary								
1225	SCHMAT-SITUS	S	561,824	457,702	8,707	95,414	65,622	13,238	16,554
1226	P	SGCT	487,390	487,390	-	-	-	-	-
1227	DPW	CIAC	32,135,965	-	-	32,135,965	32,135,965	-	-
1228	SCHMAT-SNP	SNP	25,215,751	12,705,641	5,528,771	6,981,339	6,976,796	4,544	-
1229	P	TROJD	-	-	-	-	-	-	-
1230	P	SG	-	-	-	-	-	-	-
1231	SCHMAT-SE	SE	-	-	-	-	-	-	-
1232	P	SG	7,008,780	7,008,780	-	-	-	-	-
1233	SCHMAT-GPS	GPS	-	-	-	-	-	-	-
1234	SCHMAT-SO	SO	3,734,834	1,593,187	231,030	1,910,617	1,373,733	536,883	-
1235	SCHMAT-SNP	SNPD	-	-	-	-	-	-	-
1236	CUST	BADDEBT	-	-	-	-	-	-	-
1237	P	TAXDEPR	-	-	-	-	-	-	-
1238	BOOKDEPR	SCHMDEXP	261,840,649	136,090,360	39,522,171	86,228,119	85,247,873	980,246	-
1239			330,965,193	158,343,060	45,290,679	127,351,454	125,799,989	1,534,910	16,554
1240									
1241	TOTAL SCHEDULE - M ADDITIONS		334,617,504	159,922,263	45,557,722	129,137,520	127,090,578	2,030,388	16,554

				UTAH						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1242										
1243	SCHMDF	Deductions - Flow Through								
1244		SCHMDF	S	-	-	-	-	-	-	-
1245		SCHMDF	DGP	-	-	-	-	-	-	-
1246		SCHMDF	DGU	-	-	-	-	-	-	-
1247				-	-	-	-	-	-	-
1248	SCHMDP	Deductions - Permanent								
1249		SCHMDP	S	-	-	-	-	-	-	-
1250		P	SE	329,764	329,764	-	-	-	-	-
1251		PTD	SNP	168,110	85,054	37,368	45,688	45,688	-	-
1252		IBT	IBT	-	-	-	-	-	-	-
1253		P	SG	-	-	-	-	-	-	-
1254		SCHMDP-SO	SO	3,453,377	1,481,906	210,974	1,760,497	1,254,100	506,397	-
1255				3,951,252	1,896,725	248,342	1,806,185	1,299,788	506,397	-
1256										
1257	SCHMDT	Deductions - Temporary								
1258		GP	S	2,975,646	1,502,840	639,762	833,044	813,634	19,410	-
1259		CUST	BADDEBT	-	-	-	-	-	-	-
1260		SCHMDT-SNP	SNP	29,595,952	14,911,740	6,492,749	8,191,463	8,191,463	-	-
1261		CUST	CN	-	-	-	-	-	-	-
1262		SCHMDT	SSGCH	-	-	-	-	-	-	-
1263		CUST	DGP	-	-	-	-	-	-	-
1264		P	SE	1,661,687	1,661,687	-	-	-	-	-
1265		SCHMDT-SG	SG	63,711,422	63,061,161	583,702	66,559	65,008	1,551	-
1266		SCHMDT-GPS	GPS	15,973,991	8,049,390	3,500,757	4,423,844	4,418,466	5,378	-
1267		SCHMDT-SO	SO	-	-	-	-	-	-	-
1268		TAXDEPR	TAXDEPR	646,620,193	370,237,907	113,452,481	162,929,805	159,986,211	2,943,594	-
1269		DPW	SNPD	-	-	-	-	-	-	-
1270				760,538,890	459,424,724	124,669,451	176,444,715	173,474,782	2,969,933	-
1271										
1272		TOTAL SCHEDULE - M DEDUCTIONS		764,490,142	461,321,449	124,917,792	178,250,900	174,774,570	3,476,330	-
1273										
1274		TOTAL SCHEDULE - M ADJUSTMENTS		(429,872,638)	(301,399,187)	(79,360,071)	(49,113,380)	(47,683,992)	(1,445,943)	16,554
1275										
1276		NOTE:	Positive Schedule M amounts increase taxable income and therefore reduce tax expense.							
1277			Negative Schedule M amounts decrease taxable income and therefore increase tax expense.							
1278	40911	State Income Taxes								
1279		IBT	IBT	(5,991,505)	(6,321,937)	(447,503)	777,935	848,252	(101,475)	31,158
1280		IBT	IBT	-	-	-	-	-	-	-
1281		Renewable P	SG	(344,794)	(344,794)	-	-	-	-	-
1282		IBT	IBT	-	-	-	-	-	-	-
1283		TOTAL STATE TAXES		(6,336,298)	(6,666,730)	(447,503)	777,935	848,252	(101,475)	31,158
1284										
1285										
1286		Calculation of Taxable Income:								
1287		Operating Revenues		1,993,638,526	1,377,750,132	248,326,059	367,562,335	310,557,047	48,959,250	8,046,038
1288		Operating Deductions:								
1289		O & M Expenses		1,318,375,189	1,050,267,573	98,069,048	170,038,568	117,591,190	45,400,459	7,046,918
1290		Depreciation Expense		232,926,887	124,859,026	42,463,740	65,604,121	64,882,255	721,866	-
1291		Amortization Expense		20,471,587	13,058,165	2,454,356	4,959,067	2,256,265	2,702,801	-
1292		Taxes Other Than Income		54,802,823	27,831,888	11,714,901	15,256,033	14,898,737	355,427	1,869
1293		Interest & Dividends (AFUDC-Equity)		(17,934,732)	(9,057,879)	(3,855,953)	(5,020,900)	(4,903,911)	(116,989)	-
1294		Misc Revenue & Expense		(2,527,313)	(1,977,496)	(128,477)	(421,340)	(1,177,425)	756,085	-
1295		Total Operating Deductions		1,606,114,442	1,204,981,277	150,717,615	250,415,549	193,547,112	49,819,650	7,048,787
1296		Other Deductions:								
1297		Interest Deductions		152,600,897	77,070,594	32,809,074	42,721,230	41,725,811	995,419	-
1298		Interest on PCRBS		-	-	-	-	-	-	-
1299		Schedule M Adjustments		(429,872,638)	(301,399,187)	(79,360,071)	(49,113,380)	(47,683,992)	(1,445,943)	16,554
1300										
1301		Income Before State Taxes		(194,949,450)	(205,700,925)	(14,560,701)	25,312,176	27,600,131	(3,301,761)	1,013,806
1302										
1303		State Income Taxes		(6,336,298)	(6,666,730)	(447,503)	777,935	848,252	(101,475)	31,158
1304										
1305		Total Taxable Income		(188,613,152)	(199,034,195)	(14,113,197)	24,534,240	26,751,879	(3,200,286)	982,648
1306										
1307		Tax Rate		35.00%	35.00%	35.00%	35.00%	35.00%	35.00%	35.00%
1308										
1309		Federal Income Tax - Calculated		(66,014,603)	(69,661,968)	(4,939,619)	8,586,984	9,363,158	(1,120,100)	343,927
1310										
1311		Adjustments to Calculated Tax:								
1312		40910 PMI	P SE	-	-	-	-	-	-	-
1313		40910 Renewab	P SG	(30,122,239)	(30,122,239)	-	-	-	-	-
1314		40910	P SO	-	-	-	-	-	-	-
1315		40910	LABOR S	-	-	-	-	-	-	-
1316		Federal Income Tax		(96,136,842)	(99,784,207)	(4,939,619)	8,586,984	9,363,158	(1,120,100)	343,927
1317										
1318		TOTAL OPERATING EXPENSES		1,682,221,287	1,215,818,619	178,675,407	287,727,260	348,865,925	94,429,113	14,470,789
1319	310	Land and Land Rights								
1320		P	SG	1,008,311	1,008,311	-	-	-	-	-
1321		P	SG	15,062,198	15,062,198	-	-	-	-	-
1322		P	SG	24,370,441	24,370,441	-	-	-	-	-

			UTAH						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1323	P	S	-	-	-	-	-	-	-
1324	P	SSGCH	1,028,306	1,028,306	-	-	-	-	-
1325			41,469,256	41,469,256	-	-	-	-	-
1326									
1327	311	Structures and Improvements							
1328	P	SG	101,314,432	101,314,432	-	-	-	-	-
1329	P	SG	140,765,091	140,765,091	-	-	-	-	-
1330	P	SG	93,795,735	93,795,735	-	-	-	-	-
1331	P	SSGCH	24,197,268	24,197,268	-	-	-	-	-
1332			360,072,526	360,072,526	-	-	-	-	-
1333									
1334	312	Boiler Plant Equipment							
1335	P	SG	282,458,662	282,458,662	-	-	-	-	-
1336	P	SG	275,527,834	275,527,834	-	-	-	-	-
1337	P	SG	1,161,225,968	1,161,225,968	-	-	-	-	-
1338	P	SSGCH	135,606,011	135,606,011	-	-	-	-	-
1339			1,854,818,475	1,854,818,475	-	-	-	-	-
1340									
1341	314	Turbogenerator Units							
1342	P	SG	60,800,397	60,800,397	-	-	-	-	-
1343	P	SG	62,447,653	62,447,653	-	-	-	-	-
1344	P	SG	215,747,693	215,747,693	-	-	-	-	-
1345	P	SSGCH	26,774,796	26,774,796	-	-	-	-	-
1346			365,770,539	365,770,539	-	-	-	-	-
1347									
1348	315	Accessory Electric Equipment							
1349	P	SG	38,016,734	38,016,734	-	-	-	-	-
1350	P	SG	60,017,433	60,017,433	-	-	-	-	-
1351	P	SG	35,377,704	35,377,704	-	-	-	-	-
1352	P	SSGCH	27,881,289	27,881,289	-	-	-	-	-
1353			161,293,160	161,293,160	-	-	-	-	-
1354									
1355									
1356									
1357	316	Misc Power Plant Equipment							
1358	P	SG	2,094,197	2,094,197	-	-	-	-	-
1359	P	SG	2,253,984	2,253,984	-	-	-	-	-
1360	P	SG	6,708,349	6,708,349	-	-	-	-	-
1361	P	SSGCH	1,688,196	1,688,196	-	-	-	-	-
1362			12,744,726	12,744,726	-	-	-	-	-
1363									
1364	317	Steam Plant ARO							
1365	P	S	-	-	-	-	-	-	-
1366			-	-	-	-	-	-	-
1367									
1368	SP	Unclassified Steam Plant - Account 300							
1369	P	SG	1,856,094	1,856,094	-	-	-	-	-
1370			1,856,094	1,856,094	-	-	-	-	-
1371									
1372									
1373		Total Steam Production Plant	2,798,024,776	2,798,024,776	-	-	-	-	-
1374									
1375									
1376		Summary of Steam Production Plant by Factor							
1377		S	-	-	-	-	-	-	-
1378		DGP	-	-	-	-	-	-	-
1379		DGU	-	-	-	-	-	-	-
1380		SG	2,580,848,910	2,580,848,910	-	-	-	-	-
1381		SSGCH	217,175,866	217,175,866	-	-	-	-	-
1382		Total Steam Production Plant by Factor	2,798,024,776	2,798,024,776	-	-	-	-	-
1383	320	Land and Land Rights							
1384	P	SG	-	-	-	-	-	-	-
1385	P	SG	-	-	-	-	-	-	-
1386			-	-	-	-	-	-	-
1387									
1388	321	Structures and Improvements							
1389	P	SG	-	-	-	-	-	-	-
1390	P	SG	-	-	-	-	-	-	-
1391			-	-	-	-	-	-	-
1392									
1393	322	Reactor Plant Equipment							
1394	P	SG	-	-	-	-	-	-	-
1395	P	SG	-	-	-	-	-	-	-
1396			-	-	-	-	-	-	-
1397									
1398	323	Turbogenerator Units							
1399	P	SG	-	-	-	-	-	-	-
1400	P	SG	-	-	-	-	-	-	-
1401			-	-	-	-	-	-	-
1402									
1403	324	Land and Land Rights							

			UTAH						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1404	P	SG	-	-	-	-	-	-	-
1405	P	SG	-	-	-	-	-	-	-
1406			-	-	-	-	-	-	-
1407									
1408	325	Misc. Power Plant Equipment							
1409	P	SG	-	-	-	-	-	-	-
1410	P	SG	-	-	-	-	-	-	-
1411			-	-	-	-	-	-	-
1412									
1413									
1414	NP	Unclassified Nuclear Plant - Acct 300							
1415	P	SG	-	-	-	-	-	-	-
1416			-	-	-	-	-	-	-
1417									
1418									
1419		Total Nuclear Production Plant	-	-	-	-	-	-	-
1420									
1421									
1422									
1423		Summary of Nuclear Production Plant by Factor							
1424	DGP		-	-	-	-	-	-	-
1425	DGU		-	-	-	-	-	-	-
1426	SG		-	-	-	-	-	-	-
1427									
1428		Total Nuclear Plant by Factor	-	-	-	-	-	-	-
1429									
1430	330	Land and Land Rights							
1431	Pre-Mer P	SG	4,597,256	4,597,256	-	-	-	-	-
1432	Pre-Mer P	SG	2,281,356	2,281,356	-	-	-	-	-
1433	Post-Me P	SG	1,464,808	1,464,808	-	-	-	-	-
1434	Post-Me P	SG	291,052	291,052	-	-	-	-	-
1435			8,634,472	8,634,472	-	-	-	-	-
1436									
1437	331	Structures and Improvements							
1438	Pre-Mer P	SG	9,142,881	9,142,881	-	-	-	-	-
1439	Pre-Mer P	SG	2,292,905	2,292,905	-	-	-	-	-
1440	Post-Me P	SG	28,087,577	28,087,577	-	-	-	-	-
1441	Post-Me P	SG	3,367,842	3,367,842	-	-	-	-	-
1442			42,891,204	42,891,204	-	-	-	-	-
1443									
1444	332	Reservoirs, Dams & Waterways							
1445	Pre-Mer P	SG	64,477,063	64,477,063	-	-	-	-	-
1446	Pre-Mer P	SG	8,450,295	8,450,295	-	-	-	-	-
1447	Post-Me P	SG	83,522,725	83,522,725	-	-	-	-	-
1448	Post-Me P	SG	19,421,682	19,421,682	-	-	-	-	-
1449			175,871,765	175,871,765	-	-	-	-	-
1450									
1451	333	Water Wheel, Turbines, & Generators							
1452	Pre-Mer P	SG	13,889,940	13,889,940	-	-	-	-	-
1453	Pre-Mer P	SG	3,824,696	3,824,696	-	-	-	-	-
1454	Post-Me P	SG	17,564,747	17,564,747	-	-	-	-	-
1455	Post-Me P	SG	11,702,397	11,702,397	-	-	-	-	-
1456			46,981,781	46,981,781	-	-	-	-	-
1457									
1458	334	Accessory Electric Equipment							
1459	Pre-Mer P	SG	1,952,903	1,952,903	-	-	-	-	-
1460	Pre-Mer P	SG	1,612,589	1,612,589	-	-	-	-	-
1461	Post-Me P	SG	18,157,631	18,157,631	-	-	-	-	-
1462	Post-Me P	SG	3,009,342	3,009,342	-	-	-	-	-
1463			24,732,465	24,732,465	-	-	-	-	-
1464									
1465									
1466									
1467	335	Misc. Power Plant Equipment							
1468	Pre-Mer P	SG	520,739	520,739	-	-	-	-	-
1469	Pre-Mer P	SG	80,098	80,098	-	-	-	-	-
1470	Post-Me P	SG	430,374	430,374	-	-	-	-	-
1471	Post-Me P	SG	4,914	4,914	-	-	-	-	-
1472			1,036,125	1,036,125	-	-	-	-	-
1473									
1474	336	Roads, Railroads & Bridges							
1475	Pre-Mer P	SG	1,997,269	1,997,269	-	-	-	-	-
1476	Pre-Mer P	SG	357,477	357,477	-	-	-	-	-
1477	Post-Me P	SG	4,151,705	4,151,705	-	-	-	-	-
1478	Post-Me P	SG	280,675	280,675	-	-	-	-	-
1479			6,787,125	6,787,125	-	-	-	-	-
1480									
1481	337	Hydro Plant ARO							
1482	P	S	-	-	-	-	-	-	-
1483			-	-	-	-	-	-	-
1484									

			UTAH						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1485	HP	Unclassified Hydro Plant - Acct 300							
1486		Pre-Mer P S	-	-	-	-	-	-	-
1487		Pre-Mer P SG	-	-	-	-	-	-	-
1488		Post-Me P SG	-	-	-	-	-	-	-
1489		P SG	-	-	-	-	-	-	-
1490			-	-	-	-	-	-	-
1491									
1492		Total Hydraulic Plant	306,934,938	306,934,938	-	-	-	-	-
1493									
1494		Summary of Hydraulic Plant by Factor							
1495		S	-	-	-	-	-	-	-
1496		SG	306,934,938	306,934,938	-	-	-	-	-
1497		DGP	-	-	-	-	-	-	-
1498		DGU	-	-	-	-	-	-	-
1499		Total Hydraulic Plant by Factor	306,934,938	306,934,938	-	-	-	-	-
1500									
1501	340	Land and Land Rights							
1502		P SG	10,178,998	10,178,998	-	-	-	-	-
1503		P SG	6,480	6,480	-	-	-	-	-
1504		P SSGCT	-	-	-	-	-	-	-
1505			10,185,478	10,185,478	-	-	-	-	-
1506									
1507	341	Structures and Improvements							
1508		P SG	46,294,774	46,294,774	-	-	-	-	-
1509		P SG	70,775	70,775	-	-	-	-	-
1510		P SG	13,840,599	13,840,599	-	-	-	-	-
1511		P SSGCT	1,810,832	1,810,832	-	-	-	-	-
1512			62,016,980	62,016,980	-	-	-	-	-
1513									
1514	342	Fuel Holders, Producers & Accessories							
1515		P SG	3,638,553	3,638,553	-	-	-	-	-
1516		P SG	52,520	52,520	-	-	-	-	-
1517		P SSGCT	989,089	989,089	-	-	-	-	-
1518			4,680,162	4,680,162	-	-	-	-	-
1519									
1520	343	Prime Movers							
1521		P S	-	-	-	-	-	-	-
1522		P SG	186,716	186,716	-	-	-	-	-
1523		P SG	812,796,965	812,796,965	-	-	-	-	-
1524		P SG	277,347,436	277,347,436	-	-	-	-	-
1525		P SSGCT	23,873,435	23,873,435	-	-	-	-	-
1526			1,114,204,552	1,114,204,552	-	-	-	-	-
1527									
1528	344	Generators							
1529		P S	-	-	-	-	-	-	-
1530		P SG	14,696,999	14,696,999	-	-	-	-	-
1531		P SG	122,367,659	122,367,659	-	-	-	-	-
1532		P SSGCT	6,873,719	6,873,719	-	-	-	-	-
1533			143,938,377	143,938,377	-	-	-	-	-
1534									
1535	345	Accessory Electric Plant							
1536		P SG	57,504,854	57,504,854	-	-	-	-	-
1537		P SG	29,465,621	29,465,621	-	-	-	-	-
1538		P SG	67,777	67,777	-	-	-	-	-
1539		P SSGCT	1,264,287	1,264,287	-	-	-	-	-
1540			88,302,539	88,302,539	-	-	-	-	-
1541									
1542									
1543									
1544	346	Misc. Power Plant Equipment							
1545		P SG	4,250,491	4,250,491	-	-	-	-	-
1546		P SG	635,554	635,554	-	-	-	-	-
1547		P SG	5,113	5,113	-	-	-	-	-
1548			4,891,158	4,891,158	-	-	-	-	-
1549									
1550	347	Other Production ARO							
1551		P S	-	-	-	-	-	-	-
1552			-	-	-	-	-	-	-
1553									
1554	OP	Unclassified Other Prod Plant-Acct 300							
1555		P S	-	-	-	-	-	-	-
1556		P SG	-	-	-	-	-	-	-
1557			-	-	-	-	-	-	-
1558									
1559		Total Other Production Plant	1,428,219,246	1,428,219,246	-	-	-	-	-
1560									
1561		Summary of Other Production Plant by Factor							
1562		S	-	-	-	-	-	-	-
1563		DGU	-	-	-	-	-	-	-
1564		SG	1,393,407,883	1,393,407,883	-	-	-	-	-
1565		SSGCT	34,811,362	34,811,362	-	-	-	-	-

				UTAH						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1566	Total of Other Production Plant by Factor			1,428,219,246	1,428,219,246	-	-	-	-	-
1567										
1568	Experimental Plant									
1569	103	Experimental Plant								
1570		P	SG	-	-	-	-	-	-	-
1571	Total Experimental Plant			-	-	-	-	-	-	-
1572										
1573	TOTAL PRODUCTION PLANT			4,533,178,960	4,533,178,960	-	-	-	-	-
1574	350	Land and Land Rights								
1575		T	SG	9,160,349	-	9,160,349	-	-	-	-
1576		T	SG	20,995,026	-	20,995,026	-	-	-	-
1577		T	SG	16,514,839	-	16,514,839	-	-	-	-
1578				46,670,214	-	46,670,214	-	-	-	-
1579										
1580	352	Structures and Improvements								
1581		T	S	-	-	-	-	-	-	-
1582		T	SG	3,308,286	-	3,308,286	-	-	-	-
1583		T	SG	7,893,875	-	7,893,875	-	-	-	-
1584		T	SG	25,869,494	-	25,869,494	-	-	-	-
1585				37,071,655	-	37,071,655	-	-	-	-
1586										
1587	353	Station Equipment								
1588		T	SG	55,937,406	-	55,937,406	-	-	-	-
1589		T	SG	81,900,456	-	81,900,456	-	-	-	-
1590		T	SG	423,447,729	-	423,447,729	-	-	-	-
1591				561,285,591	-	561,285,591	-	-	-	-
1592										
1593	354	Towers and Fixtures								
1594		T	SG	67,662,923	-	67,662,923	-	-	-	-
1595		T	SG	54,951,676	-	54,951,676	-	-	-	-
1596		T	SG	104,537,061	-	104,537,061	-	-	-	-
1597				227,151,660	-	227,151,660	-	-	-	-
1598										
1599	355	Poles and Fixtures								
1600		T	SG	26,316,062	-	26,316,062	-	-	-	-
1601		T	SG	47,879,229	-	47,879,229	-	-	-	-
1602		T	SG	685,067,602	-	685,067,602	-	-	-	-
1603				759,262,893	-	759,262,893	-	-	-	-
1604										
1605	356	Clearing and Grading								
1606		T	SG	84,679,360	-	84,679,360	-	-	-	-
1607		T	SG	68,683,473	-	68,683,473	-	-	-	-
1608		T	SG	171,752,794	-	171,752,794	-	-	-	-
1609				325,115,627	-	325,115,627	-	-	-	-
1610										
1611	357	Underground Conduit								
1612		T	SG	2,758	-	2,758	-	-	-	-
1613		T	SG	39,670	-	39,670	-	-	-	-
1614		T	SG	1,360,934	-	1,360,934	-	-	-	-
1615				1,403,362	-	1,403,362	-	-	-	-
1616										
1617	358	Underground Conductors								
1618		T	SG	-	-	-	-	-	-	-
1619		T	SG	470,737	-	470,737	-	-	-	-
1620		T	SG	2,788,437	-	2,788,437	-	-	-	-
1621				3,259,174	-	3,259,174	-	-	-	-
1622										
1623	359	Roads and Trails								
1624		T	SG	806,397	-	806,397	-	-	-	-
1625		T	SG	190,672	-	190,672	-	-	-	-
1626		T	SG	3,982,961	-	3,982,961	-	-	-	-
1627				4,980,030	-	4,980,030	-	-	-	-
1628										
1629	TP	Unclassified Trans Plant - Acct 300								
1630		T	SG	25,415,803	-	25,415,803	-	-	-	-
1631				25,415,803	-	25,415,803	-	-	-	-
1632										
1633	TSO	Unclassified Trans Sub Plant - Acct 300								
1634		T	SG	-	-	-	-	-	-	-
1635				-	-	-	-	-	-	-
1636										
1637	TOTAL TRANSMISSION PLANT			1,991,616,008	-	1,991,616,008	-	-	-	-
1638	Summary of Transmission Plant by Factor									
1639		DGP		-	-	-	-	-	-	-
1640		DGU		-	-	-	-	-	-	-
1641		SG		1,991,616,008	-	1,991,616,008	-	-	-	-
1642	Total Transmission Plant by Factor			1,991,616,008	-	1,991,616,008	-	-	-	-
1643	360	Land and Land Rights								
1644		DPW	S	32,307,275	-	-	32,307,275	32,307,275	-	-
1645				32,307,275	-	-	32,307,275	32,307,275	-	-
1646										

				UTAH						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1647	361	Structures and Improvements								
1648		DPW	S	36,657,549	-	-	36,657,549	36,657,549	-	-
1649				36,657,549	-	-	36,657,549	36,657,549	-	-
1650										
1651	362	Station Equipment								
1652		DPW	S	416,651,795	-	-	416,651,795	416,651,795	-	-
1653				416,651,795	-	-	416,651,795	416,651,795	-	-
1654										
1655	363	Storage Battery Equipment								
1656		DPW	S	786,459	-	-	786,459	786,459	-	-
1657				786,459	-	-	786,459	786,459	-	-
1658										
1659	364	Poles, Towers & Fixtures								
1660		DPW	S	320,360,422	-	-	320,360,422	320,360,422	-	-
1661				320,360,422	-	-	320,360,422	320,360,422	-	-
1662										
1663	365	Overhead Conductors								
1664		DPW	S	217,977,191	-	-	217,977,191	217,977,191	-	-
1665				217,977,191	-	-	217,977,191	217,977,191	-	-
1666										
1667	366	Underground Conduit								
1668		DPW	S	165,712,109	-	-	165,712,109	165,712,109	-	-
1669				165,712,109	-	-	165,712,109	165,712,109	-	-
1670										
1671										
1672										
1673										
1674	367	Underground Conductors								
1675		DPW	S	465,838,296	-	-	465,838,296	465,838,296	-	-
1676				465,838,296	-	-	465,838,296	465,838,296	-	-
1677										
1678	368	Line Transformers								
1679		DPW	S	424,721,276	-	-	424,721,276	424,721,276	-	-
1680				424,721,276	-	-	424,721,276	424,721,276	-	-
1681										
1682	369	Services								
1683		DPW	S	223,963,422	-	-	223,963,422	223,963,422	-	-
1684				223,963,422	-	-	223,963,422	223,963,422	-	-
1685										
1686	370	Meters								
1687		DPW	S	86,244,188	-	-	86,244,188	86,244,188	-	-
1688				86,244,188	-	-	86,244,188	86,244,188	-	-
1689										
1690	371	Installations on Customers' Premises								
1691		DPW	S	4,781,753	-	-	4,781,753	4,781,753	-	-
1692				4,781,753	-	-	4,781,753	4,781,753	-	-
1693										
1694	372	Leased Property								
1695		DPW	S	-	-	-	-	-	-	-
1696				-	-	-	-	-	-	-
1697										
1698	373	Street Lights								
1699		DPW	S	27,220,243	-	-	27,220,243	27,220,243	-	-
1700				27,220,243	-	-	27,220,243	27,220,243	-	-
1701										
1702	DP	Unclassified Dist Plant - Acct 300								
1703		DPW	S	11,819,347	-	-	11,819,347	11,819,347	-	-
1704				11,819,347	-	-	11,819,347	11,819,347	-	-
1705										
1706	DS0	Unclassified Dist Sub Plant - Acct 300								
1707		DPW	S	-	-	-	-	-	-	-
1708				-	-	-	-	-	-	-
1709										
1710										
1711		TOTAL DISTRIBUTION PLANT		2,435,041,324	-	-	2,435,041,324	2,435,041,324	-	-
1712										
1713		Summary of Distribution Plant by Factor								
1714		S		2,435,041,324	-	-	2,435,041,324	2,435,041,324	-	-
1715		0								
1716		Total Distribution Plant by Factor		2,435,041,324	-	-	2,435,041,324	2,435,041,324	-	-
1717	389	Land and Land Rights								
1718		G-SITUS	S	4,018,475	-	1,015,729	3,002,746	3,002,746	-	-
1719		CUST	CN	517,706	-	-	517,706	-	517,706	-
1720		PT	SG	144	100	44	-	-	-	-
1721		G-SG	SG	531	261	270	-	-	-	-
1722		PTD	SO	2,401,515	1,215,033	533,815	652,667	652,667	-	-
1723				6,938,371	1,215,394	1,549,858	4,173,118	3,655,413	517,706	-
1724										
1725	390	Structures and Improvements								
1726		G-SITUS	S	36,729,788	-	9,283,997	27,445,790	27,445,790	-	-
1727		PT	SG	155,012	107,697	47,316	-	-	-	-

			UTAH						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1728	PT	SG	683,029	474,542	208,486	-	-	-	-
1729	CUST	CN	5,613,820	-	-	5,613,820	-	5,613,820	-
1730	G-SG	SG	1,620,651	796,027	824,624	-	-	-	-
1731	PTD	SO	43,817,053	22,168,992	9,739,770	11,908,291	11,908,291	-	-
1732			88,619,352	23,547,258	20,104,194	44,967,901	39,354,081	5,613,820	-
1733									
1734	391	Office Furniture & Equipment							
1735	G-SITUS	S	2,875,308	-	726,777	2,148,532	2,148,532	-	-
1736	PT	SG	453	314	138	-	-	-	-
1737	PT	SG	2,292	1,592	700	-	-	-	-
1738	CUST	CN	3,851,616	-	-	3,851,616	-	3,851,616	-
1739	G-SG	SG	2,076,129	1,019,747	1,056,382	-	-	-	-
1740	P	SE	39,323	39,323	-	-	-	-	-
1741	PTD	SO	23,852,004	12,067,788	5,301,886	6,482,330	6,482,330	-	-
1742	P	SSGCH	31,229	31,229	-	-	-	-	-
1743	P	SSGCT	-	-	-	-	-	-	-
1744			32,728,354	13,159,994	7,085,883	12,482,477	8,630,862	3,851,616	-
1745									
1746	392	Transportation Equipment							
1747	G-SITUS	S	31,777,039	-	8,032,117	23,744,922	23,744,922	-	-
1748	PTD	SO	3,447,310	1,744,147	766,277	936,886	936,886	-	-
1749	G-SG	SG	7,458,587	3,663,487	3,795,100	-	-	-	-
1750	CUST	CN	-	-	-	-	-	-	-
1751	PT	SG	381,294	264,908	116,385	-	-	-	-
1752	P	SE	205,189	205,189	-	-	-	-	-
1753	PT	SG	52,065	36,173	15,892	-	-	-	-
1754	P	SSGCH	150,821	150,821	-	-	-	-	-
1755	P	SSGCT	19,337	19,337	-	-	-	-	-
1756			43,491,642	6,084,062	12,725,772	24,681,808	24,681,808	-	-
1757									
1758	393	Stores Equipment							
1759	G-SITUS	S	3,651,452	-	922,958	2,728,493	2,728,493	-	-
1760	PT	SG	46,933	32,608	14,326	-	-	-	-
1761	PT	SG	155,850	108,279	47,571	-	-	-	-
1762	PTD	SO	155,690	78,770	34,607	42,312	42,312	-	-
1763	G-SG	SG	1,733,576	851,493	882,083	-	-	-	-
1764	P	SSGCT	23,371	23,371	-	-	-	-	-
1765			5,766,872	1,094,520	1,901,546	2,770,806	2,770,806	-	-
1766									
1767	394	Tools, Shop & Garage Equipment							
1768	G-SITUS	S	12,052,340	-	3,046,407	9,005,933	9,005,933	-	-
1769	PT	SG	807,327	560,900	246,427	-	-	-	-
1770	G-SG	SG	8,745,136	4,295,410	4,449,726	-	-	-	-
1771	PTD	SO	1,700,442	860,329	377,979	462,134	462,134	-	-
1772	P	SE	3,026	3,026	-	-	-	-	-
1773	PT	SG	942,556	654,852	287,704	-	-	-	-
1774	P	SSGCH	710,524	710,524	-	-	-	-	-
1775	P	SSGCT	38,935	38,935	-	-	-	-	-
1776			25,000,287	7,123,977	8,408,243	9,468,067	9,468,067	-	-
1777									
1778	395	Laboratory Equipment							
1779	G-SITUS	S	7,222,918	-	1,825,699	5,397,219	5,397,219	-	-
1780	PT	SG	4,791	3,329	1,463	-	-	-	-
1781	PT	SG	4,605	3,199	1,406	-	-	-	-
1782	PTD	SO	2,185,066	1,105,522	485,702	593,842	593,842	-	-
1783	P	SE	3,234	3,234	-	-	-	-	-
1784	G-SG	SG	2,696,378	1,324,399	1,371,979	-	-	-	-
1785	P	SSGCH	106,265	106,265	-	-	-	-	-
1786	P	SSGCT	6,072	6,072	-	-	-	-	-
1787			12,229,329	2,552,020	3,686,249	5,991,061	5,991,061	-	-
1788									
1789	396	Power Operated Equipment							
1790	G-SITUS	S	35,310,376	-	8,925,220	26,385,156	26,385,156	-	-
1791	PT	SG	365,798	254,142	111,655	-	-	-	-
1792	G-SG	SG	13,317,503	6,541,252	6,776,251	-	-	-	-
1793	PTD	SO	606,232	306,720	134,755	164,757	164,757	-	-
1794	PT	SG	754,801	524,407	230,394	-	-	-	-
1795	P	SE	31,439	31,439	-	-	-	-	-
1796	P	SSGCT	-	-	-	-	-	-	-
1797	P	SSGCH	413,456	413,456	-	-	-	-	-
1798			50,799,604	8,071,416	16,178,275	26,549,913	26,549,913	-	-
1799	397	Communication Equipment							
1800	G-SITUS	S	37,499,331	-	9,478,511	28,020,820	28,020,820	-	-
1801	G-DGP	SG	1,523,972	1,044,833	479,139	-	-	-	-
1802	G-DGU	SG	2,740,498	1,878,882	861,616	-	-	-	-
1803	PTD	SO	16,092,539	8,141,930	3,577,092	4,373,517	4,373,517	-	-
1804	CUST	CN	580,976	-	-	580,976	-	580,976	-
1805	G-SG	SG	34,060,810	16,729,889	17,330,921	-	-	-	-
1806	P	SE	(16,883)	(16,883)	-	-	-	-	-
1807	G-SG	SSGCH	292,612	143,725	148,888	-	-	-	-
1808	G-SG	SSGCT	(4,092)	(2,010)	(2,082)	-	-	-	-

				UTAH						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
1809				92,769,764	27,920,366	31,874,085	32,975,314	32,394,338	580,976	-
1810										
1811	398	Misc. Equipment								
1812		G-SITUS	S	358,689	-	90,664	268,025	268,025	-	-
1813		PT	SG	-	-	-	-	-	-	-
1814		PT	SG	432	300	132	-	-	-	-
1815		CUST	CN	93,715	-	-	93,715	-	93,715	-
1816		PTD	SO	1,421,691	719,297	316,017	386,377	386,377	-	-
1817		P	SE	710	710	-	-	-	-	-
1818		G-SG	SG	798,501	392,206	406,296	-	-	-	-
1819		G-SG	SSGCT	-	-	-	-	-	-	-
1820				2,673,739	1,112,513	813,109	748,117	654,403	93,715	-
1821										
1822	399	Coal Mine								
1823		P	SE	217,048,616	217,048,616	-	-	-	-	-
1824	MP	Unklassifir P	SE	-	-	-	-	-	-	-
1825				217,048,616	217,048,616	-	-	-	-	-
1826										
1827	399L	WIDCO Capital Lease								
1828		P	SE	-	-	-	-	-	-	-
1829										
1830										
1831		Remove Capital Leases		-	-	-	-	-	-	-
1832				-	-	-	-	-	-	-
1833										
1834	1011390	General Capital Leases								
1835		G-SITUS	S	11,714,234	-	2,960,946	8,753,288	8,753,288	-	-
1836		P	SG	7,337,433	7,337,433	-	-	-	-	-
1837		PTD	SO	5,483,900	2,774,549	1,218,976	1,490,376	1,490,376	-	-
1838				24,535,567	10,111,981	4,179,922	10,243,664	10,243,664	-	-
1839										
1840		Remove Capital Leases		(24,535,567)	(10,111,981)	(4,179,922)	(10,243,664)	(10,243,664)	-	-
1841				-	-	-	-	-	-	-
1842										
1843	1011346	General Gas Line Capital Leases								
1844		P	SG	-	-	-	-	-	-	-
1845				-	-	-	-	-	-	-
1846										
1847		Remove Capital Leases		-	-	-	-	-	-	-
1848				-	-	-	-	-	-	-
1849										
1850	GP	Unclassified Gen Plant - Acct 300								
1851		G-SITUS	S	-	-	-	-	-	-	-
1852		PTD	SO	(407,648)	(206,247)	(90,613)	(110,788)	(110,788)	-	-
1853		CUST	CN	-	-	-	-	-	-	-
1854		G-SG	SG	(112)	(55)	(57)	-	-	-	-
1855		G-DGP	SG	-	-	-	-	-	-	-
1856		G-DGU	SG	-	-	-	-	-	-	-
1857				(407,760)	(206,302)	(90,670)	(110,788)	(110,788)	-	-
1858										
1859	399G	Unclassified Gen Plant - Acct 300								
1860		G-SITUS	S	-	-	-	-	-	-	-
1861		PTD	SO	-	-	-	-	-	-	-
1862		G-SG	SG	-	-	-	-	-	-	-
1863		G-DGP	SG	-	-	-	-	-	-	-
1864		G-DGU	SG	-	-	-	-	-	-	-
1865				-	-	-	-	-	-	-
1866										
1867		TOTAL GENERAL PLANT		577,658,171	308,723,834	104,236,543	164,697,795	154,039,962	10,657,832	-
1868										
1869		Summary of General Plant by Factor								
1870		S		183,209,951	-	46,309,026	136,900,925	136,900,925	-	-
1871		DGP		-	-	-	-	-	-	-
1872		DGU		-	-	-	-	-	-	-
1873		SG		88,466,974	48,902,605	39,564,369	-	-	-	-
1874		SO		100,755,794	50,976,829	22,396,263	27,382,701	27,382,701	-	-
1875		SE		217,314,655	217,314,655	-	-	-	-	-
1876		CN		10,657,832	-	-	10,657,832	-	10,657,832	-
1877		DEU		-	-	-	-	-	-	-
1878		SSGCT		83,622	85,704	(2,082)	-	-	-	-
1879		SSGCH		1,704,909	1,556,021	148,888	-	-	-	-
1880		Less Capital Leases		(24,535,567)	(10,111,981)	(4,179,922)	(10,243,664)	(10,243,664)	-	-
1881		Total General Plant by Factor		577,658,171	308,723,834	104,236,543	164,697,795	154,039,962	10,657,832	-
1882	301	Organization								
1883		I-SITUS	S	-	-	-	-	-	-	-
1884		PTD	SO	-	-	-	-	-	-	-
1885		I-SG	SG	-	-	-	-	-	-	-
1886				-	-	-	-	-	-	-
1887	302	Franchise & Consent								
1888		I-SITUS	S	-	-	-	-	-	-	-
1889		I-SG	SG	10,691,199	9,743,912	947,287	-	-	-	-

			UTAH						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1890	I-SG	SG	74,160,930	67,589,948	6,570,982	-	-	-	-
1891	I-SG	SG	3,999,773	3,645,376	354,397	-	-	-	-
1892	I-DGP	SG	-	-	-	-	-	-	-
1893	I-DGU	SG	260,135	260,135	-	-	-	-	-
1894			89,112,036	81,239,370	7,872,666	-	-	-	-
1895									
1896	303	Miscellaneous Intangible Plant							
1897	I-SITUS	S	2,769,076	255,105	1,111,574	1,402,397	1,402,397	-	-
1898	I-SG	SG	42,388,892	38,633,051	3,755,841	-	-	-	-
1899	PTD	SO	162,765,030	82,350,055	36,179,839	44,235,136	44,235,136	-	-
1900	P	SE	1,422,733	1,422,733	-	-	-	-	-
1901	CUST	CN	55,637,888	-	-	55,637,888	-	55,637,888	-
1902	P	SG	-	-	-	-	-	-	-
1903	I-DGP	SSGCT	-	-	-	-	-	-	-
1904			264,983,619	122,660,944	41,047,254	101,275,421	45,637,533	55,637,888	-
1905	303	Less Non-Utility Plant							
1906	I-SITUS	S	-	-	-	-	-	-	-
1907			264,983,619	122,660,944	41,047,254	101,275,421	45,637,533	55,637,888	-
1908	IP	Unclassified Intangible Plant - Acct 300							
1909	I-SITUS	S	-	-	-	-	-	-	-
1910	I-SG	SG	-	-	-	-	-	-	-
1911	I-DGU	SG	-	-	-	-	-	-	-
1912	PTD	SO	-	-	-	-	-	-	-
1913			-	-	-	-	-	-	-
1914			-	-	-	-	-	-	-
1915		TOTAL INTANGIBLE PLANT	354,095,655	203,900,314	48,919,920	101,275,421	45,637,533	55,637,888	-
1916									
1917		Summary of Intangible Plant by Factor							
1918	S		2,769,076	255,105	1,111,574	1,402,397	1,402,397	-	-
1919	DGP		-	-	-	-	-	-	-
1920	DGU		-	-	-	-	-	-	-
1921	SG		131,500,928	119,872,421	11,628,507	-	-	-	-
1922	SO		162,765,030	82,350,055	36,179,839	44,235,136	44,235,136	-	-
1923	CN		55,637,888	-	-	55,637,888	-	55,637,888	-
1924	SSGCT		-	-	-	-	-	-	-
1925	SSGCH		-	-	-	-	-	-	-
1926	SE		1,422,733	1,422,733	-	-	-	-	-
1927		Total Intangible Plant by Factor	354,095,655	203,900,314	48,919,920	101,275,421	45,637,533	55,637,888	-
1928		Summary of Unclassified Plant (Account 106)							
1929	DP		11,819,347	-	-	11,819,347	11,819,347	-	-
1930	DSO		-	-	-	-	-	-	-
1931	GP		(407,760)	(206,302)	(90,670)	(110,788)	(110,788)	-	-
1932	HP		-	-	-	-	-	-	-
1933	NP		-	-	-	-	-	-	-
1934	OP		-	-	-	-	-	-	-
1935	TP		25,415,803	-	25,415,803	-	-	-	-
1936	TSO		-	-	-	-	-	-	-
1937	IP		-	-	-	-	-	-	-
1938	MP		-	-	-	-	-	-	-
1939	SP		1,856,094	1,856,094	-	-	-	-	-
1940		Total Unclassified Plant by Factor	38,683,484	1,649,792	25,325,133	11,708,559	11,708,559	-	-
1941									
1942		TOTAL ELECTRIC PLANT IN SERVICE	9,891,590,119	5,045,803,108	2,144,772,471	2,701,014,540	2,634,718,819	66,295,720	-
1943		Summary of Electric Plant by Factor							
1944	S		2,621,020,352	255,105	47,420,600	2,573,344,646	2,573,344,646	-	-
1945	SE		218,737,388	218,737,388	-	-	-	-	-
1946	DGU		-	-	-	-	-	-	-
1947	DGP		-	-	-	-	-	-	-
1948	SG		6,492,775,642	4,449,966,758	2,042,808,884	-	-	-	-
1949	SO		263,520,824	133,326,884	58,576,103	71,617,837	71,617,837	-	-
1950	CN		66,295,720	-	-	66,295,720	-	66,295,720	-
1951	DEU		-	-	-	-	-	-	-
1952	SSGCH		218,880,775	218,731,887	148,888	-	-	-	-
1953	SSGCT		34,894,984	34,897,067	(2,082)	-	-	-	-
1954	Less Capital Leases		(24,535,567)	(10,111,981)	(4,179,922)	(10,243,664)	(10,243,664)	-	-
1955			9,891,590,119	5,045,803,108	2,144,772,471	2,701,014,540	2,634,718,819	66,295,720	-
1956	105	Plant Held For Future Use							
1957	DPW	S	2,431,154	-	-	2,431,154	2,431,154	-	-
1958	P	SG	-	-	-	-	-	-	-
1959	T	SG	226,393	-	226,393	-	-	-	-
1960	P	SG	3,862,372	3,862,372	-	-	-	-	-
1961	P	SE	405,857	405,857	-	-	-	-	-
1962	G	SG	-	-	-	-	-	-	-
1963									
1964									
1965			6,925,775	4,268,229	226,393	2,431,154	2,431,154	-	-
1966									
1967	114	Electric Plant Acquisition Adjustments							
1968	P	S	-	-	-	-	-	-	-
1969	P	SG	62,166,343	62,166,343	-	-	-	-	-
1970	P	SG	6,302,474	6,302,474	-	-	-	-	-

				UTAH						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
1971				68,468,817	68,468,817	-	-	-	-	-
1972										
1973	115	Accum Provision for Asset Acquisition Adjustments								
1974		P	S	-	-	-	-	-	-	-
1975		P	SG	(41,181,832)	(41,181,832)	-	-	-	-	-
1976		P	SG	(5,291,987)	(5,291,987)	-	-	-	-	-
1977				(46,473,819)	(46,473,819)	-	-	-	-	-
1978										
1979	120	Nuclear Fuel								
1980		P	SE	-	-	-	-	-	-	-
1981				-	-	-	-	-	-	-
1982										
1983	124	Weatherization								
1984		DMSC	S	4,964,433	-	-	4,964,433	-	-	4,964,433
1985		DMSC	SO	(1,484)	-	-	(1,484)	-	-	(1,484)
1986				4,962,949	-	-	4,962,949	-	-	4,962,949
1987										
1988	182W	Weatherization								
1989		DMSC	S	43,246	-	-	43,246	-	-	43,246
1990		DMSC	SG	-	-	-	-	-	-	-
1991		DMSC	SGCT	-	-	-	-	-	-	-
1992		DMSC	SO	-	-	-	-	-	-	-
1993				43,246	-	-	43,246	-	-	43,246
1994										
1995	186W	Weatherization								
1996		DMSC	S	-	-	-	-	-	-	-
1997		DMSC	CN	-	-	-	-	-	-	-
1998		DMSC	CNP	-	-	-	-	-	-	-
1999		DMSC	SG	-	-	-	-	-	-	-
2000		DMSC	SO	-	-	-	-	-	-	-
2001				-	-	-	-	-	-	-
2002										
2003		Total Weatherization		5,006,196	-	-	5,006,196	-	-	5,006,196
2004										
2005	151	Fuel Stock								
2006		P	DEU	-	-	-	-	-	-	-
2007		P	SE	93,477,698	93,477,698	-	-	-	-	-
2008		P	SSECT	-	-	-	-	-	-	-
2009		P	SSECH	3,810,053	3,810,053	-	-	-	-	-
2010				97,287,751	97,287,751	-	-	-	-	-
2011										
2012	152	Fuel Stock - Undistributed								
2013		P	SE	-	-	-	-	-	-	-
2014				-	-	-	-	-	-	-
2015										
2016	25316	DG&T Working Capital Deposit								
2017		P	SE	(1,388,751)	(1,388,751)	-	-	-	-	-
2018				(1,388,751)	(1,388,751)	-	-	-	-	-
2019										
2020	25317	DG&T Working Capital Deposit								
2021		P	SE	(1,010,667)	(1,010,667)	-	-	-	-	-
2022				(1,010,667)	(1,010,667)	-	-	-	-	-
2023										
2024	25319	Provo Working Capital Deposit								
2025		P	SE	-	-	-	-	-	-	-
2026				-	-	-	-	-	-	-
2027										
2028		Total Fuel Stock		94,888,333	94,888,333	-	-	-	-	-
2029	154	Materials and Supplies								
2030		MSS	S	37,838,927	31,698,224	303,393	5,837,310	5,837,310	-	-
2031		MSS	SG	1,430,818	1,198,617	11,472	220,728	220,728	-	-
2032		MSS	SE	1,912,470	1,602,104	15,334	295,032	295,032	-	-
2033		MSS	SO	11,910	9,977	95	1,837	1,837	-	-
2034		MSS	SNPPS	34,749,515	29,110,179	278,622	5,360,715	5,360,715	-	-
2035		MSS	SNPPH	(805)	(674)	(6)	(124)	(124)	-	-
2036		MSS	SNPD	(1,602,407)	(1,342,360)	(12,848)	(247,199)	(247,199)	-	-
2037		MSS	SNPT	-	-	-	-	-	-	-
2038		MSS	SG	-	-	-	-	-	-	-
2039		MSS	SG	-	-	-	-	-	-	-
2040		MSS	SSGCT	-	-	-	-	-	-	-
2041		MSS	SNPPO	2,573,575	2,155,922	20,635	397,019	397,019	-	-
2042		MSS	SSGCH	-	-	-	-	-	-	-
2043				76,914,003	64,431,989	616,697	11,865,317	11,865,317	-	-
2044										
2045	163	Stores Expense Undistributed								
2046		MSS	SO	-	-	-	-	-	-	-
2047				-	-	-	-	-	-	-
2048				-	-	-	-	-	-	-
2049										
2050	25318	Provo Working Capital Deposit								
2051		MSS	SNPPS	(117,847)	(98,722)	(945)	(18,180)	(18,180)	-	-

				UTAH						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
2052				(117,847)	(98,722)	(945)	(18,180)	(18,180)	-	-
2053										
2054										
2055		Total Materials & Supplies		76,796,156	64,333,266	615,752	11,847,137	11,847,137	-	-
2056										
2057	165	Prepayments								
2058		DMSC	S	3,648,134	-	-	3,648,134	-	-	3,648,134
2059		GP	GPS	75,224	37,992	16,173	21,059	20,569	491	-
2060		PT	SG	1,683,796	1,169,837	513,959	-	-	-	-
2061		P	SE	1,103,410	1,103,410	-	-	-	-	-
2062		PTD	SO	10,748,767	5,438,278	2,389,264	2,921,224	2,921,224	-	-
2063				17,259,331	7,749,518	2,919,396	6,590,418	2,941,793	491	3,648,134
2064										
2065	182M	Misc Regulatory Assets								
2066		DDS2	S	619,618	554,214	4,151	61,254	(10,653)	89,561	(17,655)
2067		DEFSG	SG	-	-	-	-	-	-	-
2068		P	SGCT	2,721,263	2,721,263	-	-	-	-	-
2069		DEFSG	SG-P	(79,891)	(53,188)	(26,704)	-	-	-	-
2070		P	SE	-	-	-	-	-	-	-
2071		P	SSGCT	-	-	-	-	-	-	-
2072		DDSO2	SO	3,354,031	748,895	53,729	2,551,407	322,374	-	2,229,032
2073				6,615,021	3,971,184	31,176	2,612,661	311,722	89,561	2,211,377
2074										
2075	186M	Misc Deferred Debits								
2076		LABOR	S	-	-	-	-	-	-	-
2077		P	SG	-	-	-	-	-	-	-
2078		P	SG	-	-	-	-	-	-	-
2079		DEFSG	SG	25,392,924	16,905,326	8,487,597	-	-	-	-
2080		LABOR	SO	14,683	6,301	897	7,485	5,332	2,153	-
2081		P	SE	2,857,555	2,857,555	-	-	-	-	-
2082		P	SNPPS	-	-	-	-	-	-	-
2083		GP	EXCTAX	-	-	-	-	-	-	-
2084				28,265,162	19,769,182	8,488,494	7,485	5,332	2,153	-
2085										
2086		Working Capital								
2087	CWC	Cash Working Capital								
2088		CWC	S	19,194,394	14,677,054	1,576,947	2,940,393	2,155,548	672,705	112,140
2089		CWC	SO	-	-	-	-	-	-	-
2090		CWC	SE	-	-	-	-	-	-	-
2091				19,194,394	14,677,054	1,576,947	2,940,393	2,155,548	672,705	112,140
2092										
2093	OWC	Other Working Capital								
2094	131	Cash	GP	-	-	-	-	-	-	-
2095	135	Working Fi	GP	788	398	169	221	215	5	-
2096	141	Notes Rec	GP	132,048	66,690	28,390	36,967	36,106	861	-
2097	143	Other Accr	GP	14,254,697	7,199,289	3,064,749	3,990,659	3,897,676	92,984	-
2098	232	Accounts f	PTD	-	-	-	-	-	-	-
2099	232	Accounts f	PTD	(1,634,941)	(827,189)	(363,419)	(444,333)	(444,333)	-	-
2100	232	Accounts f	P	(809,030)	(809,030)	-	-	-	-	-
2101	232	Accounts f	P	(7,226)	(7,226)	-	-	-	-	-
2102	2533	Other Defe	P	-	-	-	-	-	-	-
2103	2533	Other Defe	P	(2,829,317)	(2,829,317)	-	-	-	-	-
2104	230	Asset Reti	P	(1,054,970)	(1,054,970)	-	-	-	-	-
2105	230	Asset Reti	P	-	-	-	-	-	-	-
2106	254105	ARO Regu	P	-	-	-	-	-	-	-
2107	254105	ARO Regu	P	(344,721)	(344,721)	-	-	-	-	-
2108	2533	Cholla Rec	P	-	-	-	-	-	-	-
2109				7,707,326	1,393,923	2,729,889	3,583,514	3,489,664	93,850	-
2110										
2111		Total Working Capital		26,901,720	16,070,977	4,306,836	6,523,907	5,645,212	766,555	112,140
2112		Miscellaneous Rate Base								
2113	18221	Unrec Plant & Reg Study Costs								
2114		P	S	-	-	-	-	-	-	-
2115										
2116										
2117										
2118	18222	Nuclear Plant - Trojan								
2119		P	S	-	-	-	-	-	-	-
2120		P	TROJP	-	-	-	-	-	-	-
2121		P	TROJD	-	-	-	-	-	-	-
2122				-	-	-	-	-	-	-
2123										
2124										
2125										
2126	1869	Misc Deferred Debits-Trojan								
2127		P	S	-	-	-	-	-	-	-
2128		P	SNPPN	-	-	-	-	-	-	-
2129				-	-	-	-	-	-	-
2130										
2131		TOTAL MISCELLANEOUS RATE BASE		-	-	-	-	-	-	-
2132										

				UTAH						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
TOTAL RATE BASE ADDITIONS				284,652,692	233,045,687	16,588,048	35,018,958	23,182,351	858,760	10,977,847
2133										
2134	235	Customer Service Deposits								
2135		CUST	S	(12,766,401)	-	-	(12,766,401)	-	(12,766,401)	-
2136		CUST	CN	-	-	-	-	-	-	-
2137				(12,766,401)	-	-	(12,766,401)	-	(12,766,401)	-
2138										
2139	2281	Prov for Pt PTD	SO	-	-	-	-	-	-	-
2140	2282	Prov for In PTD	SO	(3,402,014)	(1,721,230)	(756,209)	(924,575)	(924,575)	-	-
2141	2283	Prov for Pt PTD	SO	(9,550,970)	(4,832,260)	(2,123,015)	(2,595,695)	(2,595,695)	-	-
2142	2283	Prov for Pt PTD	SG	-	-	-	-	-	-	-
	254	Reg Liabil PTD	SE	-	-	-	-	-	-	-
2143	254	Reg Liabil PTD	SO	(22,425)	(11,346)	(4,985)	(6,095)	(6,095)	-	-
2144				(12,975,408)	(6,564,835)	(2,884,208)	(3,526,365)	(3,526,365)	-	-
2145										
2146	22841	Accum Hydro Relicensing Obligation								
2147		P	S	-	-	-	-	-	-	-
2148		P	SG	(649,262)	(649,262)	-	-	-	-	-
2149				(649,262)	(649,262)	-	-	-	-	-
2150										
2151	22842	Accum Mit P	TROJD	-	-	-	-	-	-	-
2152	230	Asset Retir P	TROJP	(805,413)	(805,413)	-	-	-	-	-
2153	254105	ARO Regu P	TROJP	(1,485,939)	(1,485,939)	-	-	-	-	-
2154	254	P	S	-	-	-	-	-	-	-
2155				(2,291,353)	(2,291,353)	-	-	-	-	-
2156										
2157	252	Customer Advances for Construction								
2158		DPW	S	(3,351,007)	-	-	(3,351,007)	(3,351,007)	-	-
2159		DPW	SE	-	-	-	-	-	-	-
2160		T	SG	(3,051,536)	-	(3,051,536)	-	-	-	-
2161		DPW	SO	-	-	-	-	-	-	-
2162		CUST	CN	-	-	-	-	-	-	-
2163				(6,402,542)	-	(3,051,536)	(3,351,007)	(3,351,007)	-	-
2164										
2165	25398	SO2 Emissions								
2166		P	SE	(2,028,145)	(2,028,145)	-	-	-	-	-
2167				(2,028,145)	(2,028,145)	-	-	-	-	-
2168										
2169	25399	Other Deferred Credits								
2170		P	S	(278,871)	(278,871)	-	-	-	-	-
2171		LABOR	SO	(430,906)	(184,909)	(26,325)	(219,671)	(156,484)	(63,187)	-
2172		P	SG	(4,972,495)	(4,972,495)	-	-	-	-	-
2173		P	SE	(508,106)	(508,106)	-	-	-	-	-
2174				(6,190,377)	(5,944,380)	(26,325)	(219,671)	(156,484)	(63,187)	-
2175										
2176	190	Accumulated Deferred Income Taxes								
2177		P	S	-	-	-	-	-	-	-
2178		CUST	CN	30,043	-	-	30,043	-	30,043	-
2179		LABOR	SO	22,820,378	9,706,812	1,381,923	11,531,644	8,214,632	3,317,012	-
2180		P	DGP	-	-	-	-	-	-	-
2181		IBT	IBT	-	-	-	-	-	-	-
2182		P	SG	-	-	-	-	-	-	-
2183		P	SG	-	-	-	-	-	-	-
2184		CUST	BADDEBT	1,327,496	-	-	1,327,496	-	1,327,496	-
2185		P	TROJD	-	-	-	-	-	-	-
2186		P	SG	1,312,266	1,312,266	-	-	-	-	-
2187		P	SE	(6,334,137)	(6,334,137)	-	-	-	-	-
2188		PTD	SNP	-	-	-	-	-	-	-
2189		DPW	SNPD	336,621	-	-	336,621	336,621	-	-
2190		P	SSGCT	-	-	-	-	-	-	-
2191				19,292,667	4,684,940	1,381,923	13,225,804	8,551,253	4,674,551	-
2192										
2193	281	Accumulated Deferred Income Taxes								
2194		P	S	-	-	-	-	-	-	-
2195		PT	SG	-	-	-	-	-	-	-
2196		T	SNPT	-	-	-	-	-	-	-
2197				-	-	-	-	-	-	-
2198										
2199	282	Accumulated Deferred Income Taxes								
2200		GP	S	(1,502,219,967)	(758,691,377)	(322,976,120)	(420,552,470)	(410,753,461)	(9,799,009)	-
2201		ACCMDIT	DITBAL	1	1	0	0	0	0	-
2202		PT	SNP	-	-	-	-	-	-	-
2203		LABOR	SO	3,700,359	1,587,891	226,062	1,886,406	1,343,792	542,614	-
2204		PTD	GPS	-	-	-	-	-	-	-
2205		DPW	CIAC	-	-	-	-	-	-	-
2206		P	SNPD	-	-	-	-	-	-	-
2207		GP	SCHMDEXP	-	-	-	-	-	-	-
2208		TAXDEPR	TAXDEPR	-	-	-	-	-	-	-
2209		P	DGP	-	-	-	-	-	-	-
2210		PT	IBT	-	-	-	-	-	-	-
2211		PT	SSGCT	-	-	-	-	-	-	-
2212		P	SSGCH	-	-	-	-	-	-	-

			UTAH						
<u>Description of Account Summary:</u>			<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
2213	P	SE	(2,598,158)	(2,598,158)	-	-	-	-	-
2214	P	SG	6,037,266	6,037,266	-	-	-	-	-
2215			(1,495,080,499)	(753,664,377)	(322,750,058)	(418,666,063)	(409,409,668)	(9,256,395)	-
2216									
2217	283	Accumulated Deferred Income Taxes							
2218	GP	S	(1,918,168)	(968,765)	(412,405)	(536,999)	(524,487)	(12,512)	-
2219	P	SG	(2,392,744)	(2,392,744)	-	-	-	-	-
2220	P	SE	(2,019,479)	(2,019,479)	-	-	-	-	-
2221	LABOR	SO	(792,734)	(340,176)	(48,430)	(404,128)	(287,883)	(116,245)	-
2222	GP	GPS	(2,396,216)	(1,210,201)	(515,185)	(670,830)	(655,200)	(15,631)	-
2223	PTD	SNP	(2,306,797)	(1,167,111)	(512,761)	(626,925)	(626,925)	-	-
2224	P	TROJD	-	-	-	-	-	-	-
2225	P	SSGCT	-	-	-	-	-	-	-
2226	P	SGCT	(1,032,747)	(1,032,747)	-	-	-	-	-
2227	P	SSGCH	-	-	-	-	-	-	-
2228			(12,858,886)	(9,131,224)	(1,488,780)	(2,238,882)	(2,094,494)	(144,388)	-
2229									
2230		TOTAL ACCUMULATED DEF INCOME TAX	(1,488,646,717)	(758,110,661)	(322,856,915)	(407,679,142)	(402,952,910)	(4,726,232)	-
2231	255	Accumulated Investment Tax Credit							
2232	PTD	S	-	-	-	-	-	-	-
2233	PTD	ITC84	-	-	-	-	-	-	-
2234	PTD	ITC85	-	-	-	-	-	-	-
2235	PTD	ITC86	-	-	-	-	-	-	-
2236	PTD	ITC88	-	-	-	-	-	-	-
2237	PTD	ITC89	-	-	-	-	-	-	-
2238	PTD	ITC90	(121,260)	(61,351)	(26,954)	(32,955)	(32,955)	-	-
2239	PTD	DGU	-	-	-	-	-	-	-
2240			(121,260)	(61,351)	(26,954)	(32,955)	(32,955)	-	-
2241									
2242		TOTAL RATE BASE DEDUCTIONS	(1,532,071,465)	(775,649,986)	(328,845,937)	(427,575,542)	(410,019,721)	(17,555,821)	-
2243									
2244									
2245									
2246	108SP	Steam Prod Plant Accumulated Depr							
2247	P	S	-	-	-	-	-	-	-
2248	P	SG	(356,865,049)	(356,865,049)	-	-	-	-	-
2249	P	SG	(408,510,122)	(408,510,122)	-	-	-	-	-
2250	P	SG	(293,874,983)	(293,874,983)	-	-	-	-	-
2251	P	SSGCH	(69,395,017)	(69,395,017)	-	-	-	-	-
2252			(1,128,645,171)	(1,128,645,171)	-	-	-	-	-
2253									
2254	108NP	Nuclear Prod Plant Accumulated Depr							
2255	P	SG	-	-	-	-	-	-	-
2256	P	SG	-	-	-	-	-	-	-
2257	P	SG	-	-	-	-	-	-	-
2258			-	-	-	-	-	-	-
2259									
2260									
2261	108HP	Hydraulic Prod Plant Accum Depr							
2262	P	S	-	-	-	-	-	-	-
2263	Pre-Mer P	SG	(66,601,552)	(66,601,552)	-	-	-	-	-
2264	Pre-Mer P	SG	(12,885,313)	(12,885,313)	-	-	-	-	-
2265	Post-Me P	SG	(29,721,103)	(29,721,103)	-	-	-	-	-
2266	Post-Me P	SG	(8,544,550)	(8,544,550)	-	-	-	-	-
2267			(117,752,517)	(117,752,517)	-	-	-	-	-
2268									
2269	108OP	Other Production Plant - Accum Depr							
2270	P	S	-	-	-	-	-	-	-
2271	P	SG	(544,420)	(544,420)	-	-	-	-	-
2272	P	SG	(116,280,546)	(116,280,546)	-	-	-	-	-
2273	P	SG	(75,265,853)	(75,265,853)	-	-	-	-	-
2274	P	SSGCT	(10,168,651)	(10,168,651)	-	-	-	-	-
2275			(202,259,471)	(202,259,471)	-	-	-	-	-
2276									
2277	108EP	Experimental Plant - Accum Depr							
2278	P	SG	-	-	-	-	-	-	-
2279	P	SG	-	-	-	-	-	-	-
2280			-	-	-	-	-	-	-
2281									
2282		TOTAL PRODUCTION PLANT DEPRECIATION	(1,448,657,158)	(1,448,657,158)	-	-	-	-	-
2283									
2284		Summary of Prod Plant Depreciation by Factor							
2285	S		-	-	-	-	-	-	-
2286	DGP		-	-	-	-	-	-	-
2287	DGU		-	-	-	-	-	-	-
2288	SG		(1,369,093,490)	(1,369,093,490)	-	-	-	-	-
2289	SSGCH		(69,395,017)	(69,395,017)	-	-	-	-	-
2290	SSGCT		(10,168,651)	(10,168,651)	-	-	-	-	-
2291		Total of Prod Plant Depreciation by Factor	(1,448,657,158)	(1,448,657,158)	-	-	-	-	-
2292									
2293									

				UTAH						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2294	108TP	Transmission Plant Accumulated Depr								
2295		T	SG	(171,371,544)	-	(171,371,544)	-	-	-	-
2296		T	SG	(171,880,685)	-	(171,880,685)	-	-	-	-
2297		T	SG	(196,991,406)	-	(196,991,406)	-	-	-	-
2298		TOTAL TRANS PLANT ACCUM DEPR		(540,243,635)	-	(540,243,635)	-	-	-	-
2299	108360	Land and Land Rights								
2300		DPW	S	(2,437,308)	-	-	(2,437,308)	(2,437,308)	-	-
2301				(2,437,308)	-	-	(2,437,308)	(2,437,308)	-	-
2302										
2303	108361	Structures and Improvements								
2304		DPW	S	(7,546,084)	-	-	(7,546,084)	(7,546,084)	-	-
2305				(7,546,084)	-	-	(7,546,084)	(7,546,084)	-	-
2306										
2307	108362	Station Equipment								
2308		DPW	S	(95,873,607)	-	-	(95,873,607)	(95,873,607)	-	-
2309				(95,873,607)	-	-	(95,873,607)	(95,873,607)	-	-
2310										
2311	108363	Storage Battery Equipment								
2312		DPW	S	(407,327)	-	-	(407,327)	(407,327)	-	-
2313				(407,327)	-	-	(407,327)	(407,327)	-	-
2314										
2315	108364	Poles, Towers & Fixtures								
2316		DPW	S	(148,972,654)	-	-	(148,972,654)	(148,972,654)	-	-
2317				(148,972,654)	-	-	(148,972,654)	(148,972,654)	-	-
2318										
2319	108365	Overhead Conductors								
2320		DPW	S	(61,717,012)	-	-	(61,717,012)	(61,717,012)	-	-
2321				(61,717,012)	-	-	(61,717,012)	(61,717,012)	-	-
2322										
2323	108366	Underground Conduit								
2324		DPW	S	(62,181,439)	-	-	(62,181,439)	(62,181,439)	-	-
2325				(62,181,439)	-	-	(62,181,439)	(62,181,439)	-	-
2326										
2327	108367	Underground Conductors								
2328		DPW	S	(173,406,668)	-	-	(173,406,668)	(173,406,668)	-	-
2329				(173,406,668)	-	-	(173,406,668)	(173,406,668)	-	-
2330										
2331	108368	Line Transformers								
2332		DPW	S	(103,340,749)	-	-	(103,340,749)	(103,340,749)	-	-
2333				(103,340,749)	-	-	(103,340,749)	(103,340,749)	-	-
2334										
2335	108369	Services								
2336		DPW	S	(61,447,122)	-	-	(61,447,122)	(61,447,122)	-	-
2337				(61,447,122)	-	-	(61,447,122)	(61,447,122)	-	-
2338										
2339	108370	Meters								
2340		DPW	S	(31,785,281)	-	-	(31,785,281)	(31,785,281)	-	-
2341				(31,785,281)	-	-	(31,785,281)	(31,785,281)	-	-
2342										
2343										
2344										
2345	108371	Installations on Customers' Premises								
2346		DPW	S	(3,734,096)	-	-	(3,734,096)	(3,734,096)	-	-
2347				(3,734,096)	-	-	(3,734,096)	(3,734,096)	-	-
2348										
2349	108372	Leased Property								
2350		DPW	S	-	-	-	-	-	-	-
2351				-	-	-	-	-	-	-
2352										
2353	108373	Street Lights								
2354		DPW	S	(13,919,959)	-	-	(13,919,959)	(13,919,959)	-	-
2355				(13,919,959)	-	-	(13,919,959)	(13,919,959)	-	-
2356										
2357	108D00	Unclassified Dist Plant - Acct 300								
2358		DPW	S	-	-	-	-	-	-	-
2359				-	-	-	-	-	-	-
2360										
2361	108DS	Unclassified Dist Sub Plant - Acct 300								
2362		DPW	S	-	-	-	-	-	-	-
2363				-	-	-	-	-	-	-
2364										
2365	108DP	Unclassified Dist Sub Plant - Acct 300								
2366		DPW	S	138,624	-	-	138,624	138,624	-	-
2367				138,624	-	-	138,624	138,624	-	-
2368										
2369										
2370		TOTAL DISTRIBUTION PLANT DEPR		(766,630,681)	-	-	(766,630,681)	(766,630,681)	-	-
2371										
2372		Summary of Distribution Plant Depr by Factor								
2373		S		(766,630,681)	-	-	(766,630,681)	(766,630,681)	-	-
2374		0								

				UTAH						
Description of Account Summary:				Normalized	Production	Transmission	Distribution	Distribution	Retail	Misc
2375	Total Distribution Depreciation by Factor			(766,630,681)	-	-	(766,630,681)	(766,630,681)	-	-
2376	108GP	General Plant Accumulated Depr								
2377		G-SITUS	S	(55,540,100)	-	(14,038,582)	(41,501,518)	(41,501,518)	-	-
2378		PT	SG	(2,263,193)	(1,572,381)	(690,813)	-	-	-	-
2379		PT	SG	(3,935,852)	(2,734,480)	(1,201,372)	-	-	-	-
2380		G-SG	SG	(22,637,514)	(11,119,028)	(11,518,486)	-	-	-	-
2381		CUST	CN	(3,471,120)	-	-	(3,471,120)	-	(3,471,120)	-
2382		PTD	SO	(25,969,075)	(13,138,908)	(5,772,474)	(7,057,693)	(7,057,693)	-	-
2383		P	SE	(126,497)	(126,497)	-	-	-	-	-
2384		P	SSGCT	(17,014)	(17,014)	-	-	-	-	-
2385		P	SSGCH	(930,863)	(930,863)	-	-	-	-	-
2386				(114,891,228)	(29,639,170)	(33,221,727)	(52,030,331)	(48,559,210)	(3,471,120)	-
2387										
2388										
2389	108MP	Mining Plant Accumulated Depr.								
2390		P	S	-	-	-	-	-	-	-
2391		P	SE	(78,343,317)	(78,343,317)	-	-	-	-	-
2392				(78,343,317)	(78,343,317)	-	-	-	-	-
2393	108MP	Less Centralia Situs Depreciation								
2394		P	S	-	-	-	-	-	-	-
2395				(78,343,317)	(78,343,317)	-	-	-	-	-
2396										
2397	1081390	Accum Depr - Capital Lease								
2398		PTD	SO	-	-	-	-	-	-	-
2399				-	-	-	-	-	-	-
2400										
2401		Remove Capital Leases		-	-	-	-	-	-	-
2402				-	-	-	-	-	-	-
2403										
2404	1081399	Accum Depr - Capital Lease								
2405		P	S	-	-	-	-	-	-	-
2406		P	SE	-	-	-	-	-	-	-
2407				-	-	-	-	-	-	-
2408										
2409		Remove Capital Leases		-	-	-	-	-	-	-
2410				-	-	-	-	-	-	-
2411										
2412										
2413		TOTAL GENERAL PLANT ACCUM DEPR		(193,234,545)	(107,982,487)	(33,221,727)	(52,030,331)	(48,559,210)	(3,471,120)	-
2414										
2415										
2416										
2417		Summary of General Depreciation by Factor								
2418		S		(55,540,100)	-	(14,038,582)	(41,501,518)	(41,501,518)	-	-
2419		DGP		-	-	-	-	-	-	-
2420		DGU		-	-	-	-	-	-	-
2421		SE		(78,469,814)	(78,469,814)	-	-	-	-	-
2422		SO		(25,969,075)	(13,138,908)	(5,772,474)	(7,057,693)	(7,057,693)	-	-
2423		CN		(3,471,120)	-	-	(3,471,120)	-	(3,471,120)	-
2424		SG		(28,836,559)	(15,425,889)	(13,410,671)	-	-	-	-
2425		DEU		-	-	-	-	-	-	-
2426		SSGCT		(17,014)	(17,014)	-	-	-	-	-
2427		SSGCH		(930,863)	(930,863)	-	-	-	-	-
2428		Remove Capital Leases		-	-	-	-	-	-	-
2429				(193,234,545)	(107,982,487)	(33,221,727)	(52,030,331)	(48,559,210)	(3,471,120)	-
2430										
2431										
2432		TOTAL ACCUM DEPR - PLANT IN SERVICE		(2,948,766,019)	(1,556,639,645)	(573,465,363)	(818,661,012)	(815,189,892)	(3,471,120)	-
2433	111SP	Accum Prov for Amort-Steam								
2434		P	SSGCH	-	-	-	-	-	-	-
2435		P	SSGCT	-	-	-	-	-	-	-
2436				-	-	-	-	-	-	-
2437										
2438										
2439	111GP	Accum Prov for Amort-General								
2440		G-SITUS	S	(12,554)	-	(3,173)	(9,381)	(9,381)	-	-
2441		CUST	CN	(1,393,271)	-	-	(1,393,271)	-	(1,393,271)	-
2442		I-SG	SG	-	-	-	-	-	-	-
2443		PTD	SO	(5,194,475)	(2,628,116)	(1,154,642)	(1,411,718)	(1,411,718)	-	-
2444		P	SE	-	-	-	-	-	-	-
2445				(6,600,300)	(2,628,116)	(1,157,815)	(2,814,369)	(1,421,099)	(1,393,271)	-
2446										
2447										
2448	111HP	Accum Prov for Amort-Hydro								
2449		Pre-Mer P	SG	-	-	-	-	-	-	-
2450		Pre-Mer P	SG	-	-	-	-	-	-	-
2451		Post-Me P	SG	(123,663)	(123,663)	-	-	-	-	-
2452		Post-Me P	SG	(208,041)	(208,041)	-	-	-	-	-
2453				(331,704)	(331,704)	-	-	-	-	-
2454										
2455										

				UTAH						
<u>Description of Account Summary:</u>				<u>Normalized</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>Distribution</u>	<u>Retail</u>	<u>Misc</u>
2456	1111P	Accum Prov for Amort-Intangible Plant								
2457		I-SITUS	S	(38,726)	(3,568)	(15,545)	(19,613)	(19,613)	-	-
2458		I-DGP	SG	-	-	-	-	-	-	-
2459		I-DGU	SG	(158,487)	(158,487)	-	-	-	-	-
2460		P	SE	(636,544)	(636,544)	-	-	-	-	-
2461		I-SG	SG	(16,233,587)	(14,795,220)	(1,438,367)	-	-	-	-
2462		I-SG	SG	(9,943,695)	(9,062,640)	(881,055)	-	-	-	-
2463		I-SG	SG	(1,613,350)	(1,470,400)	(142,950)	-	-	-	-
2464		CUST	CN	(45,958,865)	-	-	(45,958,865)	-	(45,958,865)	-
2465		P	SSGCT	-	-	-	-	-	-	-
2466		P	SSGCH	(39,495)	(39,495)	-	-	-	-	-
2467		PTD	SO	(119,035,800)	(80,225,496)	(26,459,591)	(32,350,713)	(32,350,713)	-	-
2468				(193,658,549)	(86,391,851)	(28,937,508)	(78,329,191)	(32,370,326)	(45,958,865)	-
2469	1111P	Less Non-Utility Plant								
2470		NUTIL	OTH	-	-	-	-	-	-	-
2471				(193,658,549)	(86,391,851)	(28,937,508)	(78,329,191)	(32,370,326)	(45,958,865)	-
2472										
2473	111390	Accum Amtr - Capital Lease								
2474		G-SITUS	S	(2,249,787)	-	(568,667)	(1,681,120)	(1,681,120)	-	-
2475		P	SG	(595,799)	-595,798.7157	-	-	-	-	-
2476		PTD	SO	795,672	402,566	176,864	216,242	216,242	-	-
2477				(2,049,913)	(193,233)	(391,803)	(1,464,878)	(1,464,878)	-	-
2478										
2479		Remove Capital Lease Amtr		2,049,913	193,233	391,803	1,464,878	1,464,878	-	-
2480										
2481		TOTAL ACCUM PROV FOR AMORTIZATION		(200,590,553)	(89,351,670)	(30,095,323)	(81,143,560)	(33,791,424)	(47,352,136)	-
2482		Average								
2483										
2484										
2485										
2486		Summary of Amortization by Factor								
2487		S		(2,301,066)	(3,568)	(587,385)	(1,710,113)	(1,710,113)	-	-
2488		DGP		-	-	-	-	-	-	-
2489		DGU		-	-	-	-	-	-	-
2490		SE		(636,544)	(636,544)	-	-	-	-	-
2491		SO		(123,434,603)	(62,451,046)	(27,437,369)	(33,546,189)	(33,546,189)	-	-
2492		CN		(47,352,136)	-	-	(47,352,136)	-	(47,352,136)	-
2493		SSGCT		-	-	-	-	-	-	-
2494		SSGCH		(39,495)	(39,495)	-	-	-	-	-
2495		SG		(28,876,621)	(26,414,250)	(2,462,371)	-	-	-	-
2496		Less Capital Lease		2,049,913	193,233	391,803	1,464,878	1,464,878	-	-
2497		Total Provision For Amortization by Factor		(200,590,553)	(89,351,670)	(30,095,323)	(81,143,560)	(33,791,424)	(47,352,136)	-

PacifiCorp
12 Months Ended June 2010
FUNCTIONAL FACTORS

Function	Description	Production	Transmission	DPW	CUST	DMSC	Total
BOOKDEPR	Book Depreciation	51.9745%	15.0940%	32.5572%	0.3744%	0.0000%	100.0000%
CUST	Distribution Retail	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%
DDS2	Deferred Debits - Situs	89.4444%	0.6699%	-1.7192%	14.4543%	-2.8494%	100.0000%
DDS6	Deferred Debits - Situs	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DDSO2	Deferred Debits - System Overhead	22.3282%	1.6019%	9.6116%	0.0000%	66.4583%	100.0000%
DDSO6	Deferred Debits - System Overhead	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
DEFSG	Deferred Debit - System Generation	66.5750%	33.4250%	0.0000%	0.0000%	0.0000%	100.0000%
DMSC	Distribution Miscellaneous	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
DPW	Distribution Poles & Wires	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%	100.0000%
ESD	Environmental Services Department	30.0000%	10.0000%	60.0000%	0.0000%	0.0000%	100.0000%
FERC	FERC Fees	53.9827%	46.0173%	0.0000%	0.0000%	0.0000%	100.0000%
G	General Plant	23.2360%	29.2812%	44.7960%	2.6868%	0.0000%	100.0000%
G-DGP	General Plant - DGP Factor	68.5599%	31.4401%	0.0000%	0.0000%	0.0000%	100.0000%
G-DGU	General Plant - DGU Factor	68.5599%	31.4401%	0.0000%	0.0000%	0.0000%	100.0000%
GP	Total Plant	50.5047%	21.4999%	27.3431%	0.6523%	0.0000%	100.0000%
G-SG	General Plant - SG Factor	49.1177%	50.8823%	0.0000%	0.0000%	0.0000%	100.0000%
G-SITUS	General Plant - SITUS Factor	0.0000%	25.2765%	74.7235%	0.0000%	0.0000%	100.0000%
I	Intangible Plant	52.0326%	13.2320%	16.6346%	18.1009%	0.0000%	100.0000%
I-DGP	Intangible Plant - DGP Factor	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
I-DGU	Intangible Plant - DGU Factor	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
I-SG	Intangible Plant - SG Factor	91.1396%	8.8604%	0.0000%	0.0000%	0.0000%	100.0000%
I-SITUS	Intangible Plant - SITUS Factor	9.2127%	40.1424%	50.6450%	0.0000%	0.0000%	100.0000%
LABOR	Direct Labor Expense	42.9118%	6.1092%	36.3152%	14.6638%	0.0000%	100.0000%
MSS	Materials & Supplies	83.7715%	0.8018%	15.4267%	0.0000%	0.0000%	100.0000%
NONE	Not Functionalized	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
NUTIL	Non-Utility	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
OTHDGP	Other Revenues - DGP Factor	68.3407%	31.6593%	0.0000%	0.0000%	0.0000%	100.0000%
OTHDGU	Other Revenues - DGU Factor	68.3407%	31.6593%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSE	Other Revenues - SE Factor	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSG	Other Revenues - SG Factor	68.3407%	31.6593%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSGR	Other Revenues - Rolled-In SG Factor	68.3407%	31.6593%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSITUS	Other Revenues - SITUS	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
OTHSO	Other Revenues - SO Factor	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%

PacifiCorp
12 Months Ended June 2010
FUNCTIONAL FACTORS

Function	Description	Production	Transmission	DPW	CUST	DMSC	Total
P	Production	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMA	Schedule M Additions	50.8579%	16.6196%	31.1736%	1.1915%	0.1573%	100.0000%
SCHMAF	Schedule M Additions - Flow Through	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMAP	Schedule M Additions - Permanent	43.8985%	7.5001%	35.3379%	13.2634%	0.0000%	100.0000%
SCHMAP-SO	Schedule M Additions - Permanent-SO	43.6041%	7.5757%	35.5149%	13.3053%	0.0000%	100.0000%
SCHMAT	Schedule M Additions - Temporary	50.9607%	16.7544%	31.1121%	1.0132%	0.1596%	0.0000%
SCHMAT-GPS	Schedule M Additions - Temporary-GPS	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SCHMAT-SE	Schedule M Additions - Temporary-SE	99.8579%	0.0152%	0.0904%	0.0365%	0.0000%	100.0000%
SCHMAT-SITUS	Schedule M Additions - Temporary-SITUS	81.4672%	1.5498%	11.6802%	2.3563%	2.9466%	100.0000%
SCHMAT-SNP	Schedule M Additions - Temporary-SNP	50.3877%	21.9259%	27.6684%	0.0180%	0.0000%	100.0000%
SCHMAT-SO	Schedule M Additions - Temporary-SO	42.6575%	6.1858%	36.7816%	14.3750%	0.0000%	100.0000%
SCHMD	Schedule M Deductions	61.4310%	15.3471%	21.6682%	0.6215%	0.9323%	100.0000%
SCHMDF	Schedule M Deductions - Flow Through	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMDP	Schedule M Deductions - Permanent	45.0053%	6.1517%	34.9212%	13.9218%	0.0000%	100.0000%
SCHMDP-SO	Schedule M Deductions - Permanent- SO	42.9118%	6.1092%	36.3152%	14.6638%	0.0000%	100.0000%
SCHMDT	Schedule M Deductions - Temporary	61.6403%	15.4642%	21.4993%	0.4520%	0.9442%	100.0000%
SCHMDT-GPS	Schedule M Deductions - Temporary-GPS	50.3906%	21.9154%	27.6604%	0.0337%	0.0000%	100.0000%
SCHMDT-SG	Schedule M Deductions - Temporary-SG	98.9794%	0.9162%	0.1020%	0.0024%	0.0000%	100.0000%
SCHMDT-SITUS	Schedule M Deductions - Temporary-SITUS	85.2976%	1.2346%	10.8596%	2.1495%	0.4587%	100.0000%
SCHMDT-SNP	Schedule M Deductions - Temporary-SNP	50.3844%	21.9380%	27.6776%	0.0000%	0.0000%	100.0000%
SCHMDT-SO	Schedule M Deductions - Temporary-SO	34.5677%	9.1921%	13.8263%	1.2823%	41.1316%	100.0000%
T	Transmission	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
TAXDEPR	Tax Depreciation	57.2574%	17.5455%	24.7419%	0.4552%	0.0000%	100.0000%
TD	Transmission / Distribution	0.0000%	44.2159%	55.7841%	0.0000%	0.0000%	100.0000%

PacifiCorp
12 Months Ended June 2010
General Plant

Description Business Centers	Alloc. Factor	Funct.	Amount	Prod	Trans	DPW	CUST	DMISC																										
									CN	SE	SG	T	SG	TD	SO	SO	SO	SO	SG	SG	SG	SITUS	SITUS	SITUS	Total-CUST	Total-TD	Total-PTD	Total-DPW	Total-SSGCH	Total-SSGCT	Total-G-SG	Total-SE	Total-G-Situs	Total-SO
	CN	CUST	24,871	0	0	0	24,871	0																										
	SE	P	689	689	0	0	0	0																										
	SG	P	93,599	93,599	0	0	0	0																										
	SG	T	101,795	0	101,795	0	0	0																										
	SG	TD	0	0	0	0	0	0																										
	SO	DPW	0	0	0	0	0	0																										
	SO	PTD	230,506	116,139	50,568	63,799	0	0																										
	SO	TD	0	0	0	0	0	0																										
	SO	P	0	0	0	0	0	0																										
	SG	P	4,462	4,462	0	0	0	0																										
	SG	DPW	0	0	0	0	0	0																										
	SSGCT	P	204	204	0	0	0	0																										
	SITUS	DPW	201,132	0	0	201,132	0	0																										
	SITUS	P	0	0	0	0	0	0																										
	SITUS	TD	268,431	0	118,689	149,742	0	0																										
	Total-CUST		24,871	0	0	0	24,871	0																										
	Total-TD		268,431	0	118,689	149,742	0	0																										
	Total-PTD		230,506	116,139	50,568	63,799	0	0																										
	Total-DPW		201,132	0	0	201,132	0	0																										
	Total-SSGCH		0	0	0	0	0	0																										
	Total-SSGCT		0	0	0	0	0	0																										
	Total-G-SG		200,061	98,265	101,795	0	0	0																										
	Total-SE		689	689	0	0	0	0																										
	Total-G-Situs		469,563	0	118,689	350,874	0	0																										
	Total-SO		230,506	116,139	50,568	63,799	0	0																										
	Total-General Plant		925,690	215,093	271,053	414,672	24,871	0																										
	G-SG Factor		100.00%	49.1177%	50.8823%	0.0000%	0.0000%	0.0000%																										
	SE Factor		100.00%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%																										
	G-SITUS Factor		100.00%	0.0000%	25.2765%	74.7235%	0.0000%	0.0000%																										
	SO Factor		100.00%	50.3844%	21.9380%	27.6776%	0.0000%	0.0000%																										
	G Allocator		100.00%	23.2360%	29.2812%	44.7960%	2.6868%	0.0000%																										
	Total Gen. Plant		925,690	689	502,849																													
	Mining	acct 399 from	502,160																															
	Total	P	1,427,850																															
Functional Allocators:																																		
P		100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%																										
T		100.00%	0.00%	100.00%	0.00%	0.00%	0.00%	0.00%																										
TD		100.00%	0.00%	44.22%	55.78%	0.00%	0.00%	0.00%																										
CUST		100.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%																										
DPW		100.00%	0.00%	0.00%	100.00%	0.00%	0.00%	0.00%																										
PTD		100.00%	50.38%	21.94%	27.68%	0.00%	0.00%	0.00%																										
GP		100.00%	50.50%	21.50%	27.34%	0.65%	0.00%	0.00%																										

12 Months Ended June 2010
Gross Plant
(In 000's)

Description	Alloc. Factor	Funct.	Amount	Production	Transmission	DPW	CUSTOMER	DMISC
Production Plant		P	10,208,031	10,208,031	0	0	0	0
Transmission Plant		T	4,444,698	0	4,444,698	0	0	0
Distribution Plant		DPW	5,607,575	0	0	5,607,575	0	0
Mining	SE	P	502,160	502,160	0	0	0	0
General Plant								
Business Centers	CN	CUST	24,871	0	0	0	24,871	0
Utah Mine	SE	P	689	689	0	0	0	0
	SG	P	93,599	93,599	0	0	0	0
	SG	T	101,795	0	101,795	0	0	0
	SO	DPW	0	0	0	0	0	0
	SG	P	4,462	4,462	0	0	0	0
	SG	DPW	0	0	0	0	0	0
	SG	P	204	204	0	0	0	0
General Plant	SITUS	DPW	201,132	0	0	201,132	0	0
General Plant	SITUS	P	0	0	0	0	0	0
General Plant	SITUS	TD	268,431	0	118,689	149,742	0	0
Total General Plant			695,184	98,954	220,484	350,874	24,871	0
Intangible Plant								
Customer Service Sys	CN	CUST	119,525	0	0	0	119,525	0
Customer Service Sys	SE	P	3,441	3,441	0	0	0	0
Washington Hydro	SG	P	90,406	90,406	0	0	0	0
Washington Trans	SG	PTD	0	0	0	0	0	0
Utah Hydro	SG	T	19,359	0	19,359	0	0	0
Colorado Steam-UPD	SG	P	98,882	0	0	0	0	0
	SG	P	9,842	9,842	0	0	0	0
Oregon Trans	SO	P	16,905	16,905	0	0	0	0
Utah Mine	SO	PTD	300,398	151,353	65,901	83,143	0	0
Utah	SO	TD	12,646	0	5,592	7,055	0	0
Utah G/O	SO	LABOR	0	0	0	0	0	0
Utah G/O	SITUS	TD	7,460	0	3,299	4,162	0	0
Total Intangible Plant			678,864	370,829	94,150	94,359	119,525	0
Total Gross Plant			22,136,511	11,179,974	4,759,333	6,052,808	144,397	0
GP Factor			100.0000%	50.5047%	21.4999%	27.3431%	0.6523%	0.0000%

Functional Allocators:	Prod	Trans	DPW	CUST	DMISC
P	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
T	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%
TD	100.0000%	44.2159%	55.7841%	0.0000%	0.0000%
CUST	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%
DPW	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%
PTD	100.0000%	21.9380%	27.6776%	0.0000%	0.0000%
LABOR	100.0000%	6.1092%	36.3152%	14.6638%	0.0000%

PacifiCorp
12 Months Ended June 2010
Intangible Plant
(In 000's)

Alloc. Factor	Funct.	Amount	Production	Transmission	DPW	Customer	DMSC
CN	CUST	119,525	0	0	0	119,525	0
SE	P	3,441	3,441	0	0	0	0
SG	P	90,406	90,406	0	0	0	0
SG	PTD	-	0	0	0	0	0
SG	T	19,359	0	19,359	0	0	0
SG	P	98,882	98,882	0	0	0	0
SG	P	9,842	9,842	0	0	0	0
SO	CUST	9,770	0	0	0	9,770	0
SO	DPW	24,000	0	0	24,000	0	0
SO	P	16,905	16,905	0	0	0	0
SO	PTD	300,398	151,353	65,901	83,143	0	0
SO	TD	12,646	0	5,592	7,055	0	0
SO	LABOR	-	0	0	0	0	0
SO	DMSC	-	0	0	0	0	0
SITUS	CUST	-	0	0	0	0	0
SITUS	PTD	1,669	841	366	462	0	0
SITUS	TD	7,460	0	3,299	4,162	0	0
Total-DGP		-	-	-	-	-	-
Total-DGU		-	-	-	-	-	-
Total-SG		218,489	199,130	19,359	-	-	-
Total-SITUS		9,130	841	3,665	4,624	-	-
Total-Intangible		714,303	371,670	94,517	118,821	129,295	-
I-SG FACTOR		100.00%	91.1396%	8.8604%	0.0000%	0.0000%	0.0000%
I-Situs FACTOR		100.00%	9.2127%	40.1424%	50.6450%	0.0000%	0.0000%
I FACTOR		100.00%	52.0326%	13.2320%	16.6346%	18.1009%	0.0000%

Functional Allocators:

	<u>Prod</u>	<u>Trans</u>	<u>DPW</u>	<u>CUST</u>	<u>DMSC</u>
P	100.00%	0.00%	0.00%	0.00%	0.00%
T	0.00%	100.00%	0.00%	0.00%	0.00%
TD	0.00%	44.22%	55.78%	0.00%	0.00%
CUST	0.00%	0.00%	0.00%	100.00%	0.00%
DPW	0.00%	0.00%	100.00%	0.00%	0.00%
PTD	50.38%	21.94%	27.68%	0.00%	0.00%
DMSC	0.00%	0.00%	0.00%	0.00%	100.00%
LABOR	100.00%	42.91%	36.32%	14.66%	0.00%

PacifiCorp
12 Months Ended June 2010
Account 456

Main Account	Factor	Function	Amount	Production	Transmission	DPW	Customer	DMSC
456	SO	DMSC	0	0	0	0	0	0
456	SE	P	0	0	0	0	0	0
456	SE	T	-6,955	0	-6,955	0	0	0
456	SG	P	-123,453	-123,453	0	0	0	0
456	SG	T	-57,191	0	-57,191	0	0	0
456	SO	DMSC	-175	0	0	0	0	-175
456	SITUS	DMSC	-77,246	0	0	0	0	-77,246
456	SITUS	P	0	0	0	0	0	0
Total Situs Revenues			-77,246	0	0	0	0	-77,246
Total CN Revenues			0	0	0	0	0	0
Total SE Revenues			-6,955	0	-6,955	0	0	0
Total SG Revenues			-180,644	-123,453	-57,191	0	0	0
Total SO Revenues			-175	0	0	0	0	-175
Total Operation			-265,019	-123,453	-64,145	0	0	-77,421
OTHSTITUS			100.00000%	0.00000%	0.00000%	0.00000%	0.00000%	100.00000%
CN Factor			0.00000%					
OTHSE			100.00000%	0.00000%	100.00000%	0.00000%	0.00000%	0.00000%
OTHSG			100.00000%	68.3407%	31.6593%	0.00000%	0.00000%	0.00000%
OTHSO			100.00000%	0.00000%	0.00000%	0.00000%	0.00000%	100.00000%
Total Operation Factor			100.00000%	46.5828%	24.2040%	0.00000%	0.00000%	29.2132%
			<u>Total</u>	<u>Prod</u>	<u>Trans</u>	<u>DPW</u>	<u>CUST</u>	<u>DMSC</u>
P			100.00%	100.00%	0.00%	0.00%	0.00%	0.00%
T			100.00%	0.00%	100.00%	0.00%	0.00%	0.00%
TD			100.00%	0.00%	44.22%	55.78%	0.00%	0.00%
CUST			100.00%	0.00%	0.00%	0.00%	100.00%	0.00%
DPW			100.00%	0.00%	0.00%	100.00%	0.00%	0.00%
PTD			100.00%	50.38%	21.94%	27.68%	0.00%	0.00%
DMSC			100.00%	0.00%	0.00%	0.00%	0.00%	100.00%

PacifiCorp
12 Months Ended June 2010
Depreciation Expense

Function	Amount	Production	Transmission	DPW	CUST	DMSC
CUST	1,723	-	-	-	1,723	-
DPW	145,925	-	-	145,925	-	-
P	232,071	232,071	-	-	-	-
PTD	14,256	7,183	3,127	3,946	-	-
T	66,355	-	66,355	-	-	-
Book Depreciation	460,330	239,254	69,482	149,870	1,723	-
BookDepr Factor	100.00%	51.9745%	15.0940%	32.5572%	0.3744%	0.0000%
P	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
T	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
DPW	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
CUST	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
PTD	100.0000%	50.3844%	21.9380%	27.6776%	0.0000%	0.0000%
TD	100.0000%	0.0000%	44.2159%	55.7841%	0.0000%	0.0000%
G	100.0000%	23.2360%	29.2812%	44.7960%	2.6868%	0.0000%

PacifiCorp
12 Months Ended June 2010
Schedule M

Primary Account	PITA Factor	Function	Amount	Production	Transmission	Poles & Wires	Customers	Miscellaneous
SCHMAP-SCHMDEXP	SCHMDEXP	LABOR	301	129	18	109	44	-
SCHMAP-SE	SE	P	72	72	-	-	-	-
SCHMAP-SO	SO	LABOR	11,498	4,934	702	4,175	1,686	-
SCHMAP-SO	SO	PTD	1,174	592	258	325	-	-
Total-SO			12,672	5,525	960	4,500	1,686	-
Total SCHMAP			13,045	5,727	978	4,610	1,730	-
SCHMAP-SO			100.00%	43.6041%	7.5757%	35.5149%	13.3053%	0.0000%
SCHMAP FACTOR			100.00%	43.8985%	7.5001%	35.3379%	13.2634%	0.0000%
SCHMAT-CIAC	CIAC	DPW	68,837	-	-	68,837	-	-
SCHMAT-BADDEBT	BADDEBT	CUST	-	-	-	-	-	-
SCHMAT-SCHMDEXP	SCHMDEXP	GP	573,628	289,709	123,330	156,848	3,742	-
SCHMAT-SE	SE	LABOR	67	29	4	24	10	-
SCHMAT-SE	SE	P	26,984	26,984	-	-	-	-
SCHMAT-SG	SG	P	28,914	28,914	-	-	-	-
SCHMAT-SG	SG	T	-	-	-	-	-	-
SCHMAT-SGCT	SGCT	P	939	939	-	-	-	-
SCHMAT-SNP	SNP	GP	2,785	1,407	599	762	18	-
SCHMAT-SNP	SNP	PTD	98,039	49,396	21,508	27,135	-	-
SCHMAT-SNPD	SNPD	DPW	5,136	-	-	5,136	-	-
SCHMAT-SO	SO	ESD	555	166	55	333	-	-
SCHMAT-SO	SO	LABOR	27,608	11,847	1,687	10,026	4,048	-
SCHMAT-SO	SO	PTD	-	-	-	-	-	-
SCHMAT-TROJD	TROJD	P	1,572	1,572	-	-	-	-
SCHMAT-SITUS	SITUS	DMSC	1,409	-	-	-	-	1,409
SCHMAT-SITUS	SITUS	DPW	2,700	-	-	2,700	-	-
SCHMAT-SITUS	SITUS	ESD	44	13	4	26	-	-
SCHMAT-SITUS	SITUS	GP	74	37	16	20	0	-
SCHMAT-SITUS	SITUS	LABOR	7,682	3,297	469	2,790	1,127	-
SCHMAT-SITUS	SITUS	P	35,528	35,528	-	-	-	-
SCHMAT-SITUS	SITUS	PTD	180	91	40	50	-	-
SCHMAT-SITUS	SITUS	T	212	-	212	-	-	-
Total-SE			27,051	27,013	4	24	10	-
Total-SNP			100,824	50,803	22,107	27,896	18	-
Total-SITUS			47,831	38,966	741	5,587	1,127	1,409
Total-SO			28,163	12,014	1,742	10,359	4,048	-
Total-SCHMAT			882,896	449,930	147,924	274,688	8,945	1,409

PacifiCorp
12 Months Ended June 2010
Schedule M

Primary Account	PITA Factor	Function	Amount	Production	Transmission	Poles & Wires	Customers	Miscellaneous
SCHMAT-SE	100.00%		99.8579%	0.0152%	0.0904%	0.0365%	0.0000%	
SCHMAT-SNP	100.00%		50.3877%	21.9259%	27.6684%	0.0180%	0.0000%	
SCHMAT-SITUS	100.00%		81.4672%	1.5498%	11.6802%	2.3563%	2.9466%	
SCHMAT-SO	100.00%		42.6575%	6.1858%	36.7816%	14.3750%	0.0000%	
SCHMAT FACTOR	100.00%		50.9607%	16.7544%	31.1121%	1.0132%	0.1596%	
SCHMAF DGP	-	P	-	-	-	-	-	-
SCHMAF TROJP	-	P	-	-	-	-	-	-
Total-SCHMAF	-		-	-	-	-	-	-
SCHMAF FACTOR	0.00%							
Total-SCHMA	895,941		455,656	148,902	279,297	10,676	1,409	
SCHMA FACTOR	100.00%		50.8579%	16.6196%	31.1736%	1.1915%	0.1573%	
DEDUCTIONS								
SCHMDP SE	-	LABOR	-	-	-	-	-	-
SCHMDP SE	878	P	878	-	-	-	-	-
SCHMDP SG	-	P	-	-	-	-	-	-
SCHMDP SNP	406	PTD	205	89	112	-	-	-
SCHMDP SO	24,120	LABOR	10,350	1,474	8,759	3,537	-	-
SCHMDP SITUS	1	PTD	0	0	0	-	-	-
Total-SO	24,120		10,350	1,474	8,759	3,537	-	-
Total-SCHMDP	25,406		11,434	1,563	8,872	3,537	-	-
SCHMDP-SO	100.00%		42.9118%	6.1092%	36.3152%	14.6638%	0.0000%	
SCHMDP FACTOR	100.00%		45.0053%	6.1517%	34.9212%	13.9218%	0.0000%	
SCHMDT BADDEBT	1,168	CUST	-	-	-	1,168	-	-
SCHMDT CN	60	CUST	-	-	-	60	-	-
SCHMDT DGP	-	P	-	-	-	-	-	-
SCHMDT GPS	4,681	GP	2,364	1,006	1,280	31	-	-
SCHMDT GPS	86,018	PTD	43,340	18,871	23,808	-	-	-
SCHMDT SE	48,869	P	48,869	-	-	-	-	-
SCHMDT SG	755	GP	381	162	206	5	-	-
SCHMDT SG	199,833	P	199,833	-	-	-	-	-
SCHMDT SG	1,691	T	1,691	1,691	-	-	-	-
SCHMDT SNP	113,389	PTD	57,131	24,875	31,384	-	-	-
SCHMDT SNPD	179	DPW	-	-	179	-	-	-
SCHMDT SO	18,707	DMSC	-	-	-	-	18,707	-
SCHMDT SO	11,747	GP	5,933	2,525	3,212	77	-	-
SCHMDT SO	3,455	LABOR	1,482	211	1,255	507	-	-
SCHMDT SO	4,990	P	4,990	-	-	-	-	-
SCHMDT SO	6,582	PTD	3,316	1,444	1,822	-	-	-
SCHMDT SSGCH	69	P	69	-	-	-	-	-
SCHMDT SO	-	TAXDEPR	-	-	-	-	-	-
SCHMDT TAXDEPR	1,465,960	TAXDEPR	839,371	257,209	362,707	6,673	-	-

PacifiCorp
12 Months Ended June 2010
Schedule M

Primary Account	PITA Factor	Function	Amount	Production	Transmission	Poles & Wires	Customers	Miscellaneous
SCHMDT	TROJD	P	-	-	-	-	-	-
SCHMDT	SITUS	DMSC	118	-	-	-	-	118
SCHMDT	SITUS	DPW	1,529	-	-	1,529	-	-
SCHMDT	SITUS	GP	52	26	11	14	0	-
SCHMDT	SITUS	LABOR	3,341	1,434	204	1,213	490	-
SCHMDT	SITUS	P	20,342	20,342	-	-	-	-
SCHMDT	SITUS	PTD	92	46	20	26	-	-
SCHMDT	SITUS	T	81	-	81	-	-	-
Total-GPS			90,699	45,704	19,877	25,088	31	-
Total-SG			202,279	200,215	1,853	206	5	-
Total-SNP			113,389	57,131	24,875	31,384	-	-
Total-SNPD			179	-	-	179	-	-
Total SO			45,480	15,721	4,181	6,288	583	18,707
Total-SITUS			25,614	21,848	316	2,782	551	118
Total SCHMDT			1,993,707	1,228,927	308,312	428,633	9,011	18,824
SCHMDT-GPS			100.00%	50.3906%	21.9154%	27.6604%	0.0337%	0.0000%
SCHMDT-SG			100.00%	98.9794%	0.9162%	0.1020%	0.0024%	0.0000%
SCHMDT-SNP			100.00%	50.3844%	21.9380%	27.6776%	0.0000%	0.0000%
SCHMDT-SNPD			100.00%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
SCHMDT-SO			100.00%	34.5677%	9.1921%	13.8263%	1.2823%	41.1316%
SCHMDT-SITUS			100.00%	85.2976%	1.2346%	10.8596%	2.1495%	0.4587%
SCHMDT FACTOR			100.00%	61.6403%	15.4642%	21.4993%	0.4520%	0.9442%
SCHMDF	DGP	P	-	-	-	-	-	-
Total-SCHMDF			-	-	-	-	-	-
SCHMDF FACTOR			0.00%	-	-	-	-	-
Total-SCHMD			2,019,113	1,240,361	309,875	437,505	12,548	18,824
SCHMD FACTOR			100.00%	61.4310%	15.3471%	21.6682%	0.6215%	0.9323%

PacifiCorp
12 Months Ended June 2010
Schedule M

Primary Account	PITA Factor	Function	Amount	Production	Transmission	Poles & Wires	Customers	Miscellaneous
Net SCHM								
		Total	100.00%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
		DMSC	100.00%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
		DPW	100.00%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
		CUST	100.00%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
		ESD	100.00%	30.0000%	10.0000%	60.0000%	0.0000%	0.0000%
		GP	100.00%	50.5047%	21.4999%	27.3431%	0.6523%	0.0000%
		LABOR	100.00%	42.9118%	6.1092%	36.3152%	14.6638%	0.0000%
		P	100.00%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
		PT	100.00%	69.6664%	30.3336%	0.0000%	0.0000%	0.0000%
		PTD	100.00%	50.3844%	21.9380%	27.6776%	0.0000%	0.0000%
		T	100.00%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
		TAXDEPR	100.00%	57.2574%	17.5455%	24.7419%	0.4552%	0.0000%
		TD	100.00%	0.0000%	44.2159%	55.7841%	0.0000%	0.0000%

PacifiCorp
12 Months Ended June 2010
Tax Depreciation

	<u>Total</u>	<u>Production</u>	<u>Transmission</u>	<u>Distribution</u>	<u>General</u>	<u>Mining</u>
Total	1,474,463,789	784,979,892	241,451,141	340,146,271	100,563,478	7,323,007
Conversion to COS Functions	Total	Pro	Trn	Dis	Retail	Misc
Percent of GenPlant in Functions (%s developed in JAM Jun 2010 - use "Total Plant" variable)	100.0000%	51.6457%	17.1536%	24.5261%	6.6746%	0.0000%
Allocation of GenPlant to Functions Assignment of Mining to Prod Function	100,563,478 7,323,007	51,936,722 7,323,007	17,250,299	24,664,289	6,712,168	-
Adjusted Totals	1,474,463,789	844,239,621	258,701,440	364,810,560	6,712,168	-
TAXDEPR FACTOR	100.0000%	57.2574%	17.5455%	24.7419%	0.4552%	0.0000%

PacifiCorp
12 Months Ended June 2010
Deferred Debits / Reg Assets

Pri-Acct	Factor	Function	Total	Production	Transmission	DPW	CUST	DMSC
182M	SE	P	0	0	0	0	0	0
182M	SG	P	0	0	0	0	0	0
182M	SGCT	P	7,951	7,951	0	0	0	0
182M	SG-P	P	1,327	1,327	0	0	0	0
182M	SO	DMSC	5,431	0	0	0	0	5,431
182M	SO	DPW	0	0	0	0	0	0
182M	SO	ESD	1,309	393	131	786	0	0
182M	SO	P	1,432	1,432	0	0	0	0
182M	SO	TD	0	0	0	0	0	0
182M	TROJD	P	698	698	0	0	0	0
182M	TROJP	P	477	477	0	0	0	0
182M	SITUS	DMSC	-646	0	0	0	0	-646
182M	SITUS	LABOR	-2,033	-872	-124	-738	-298	0
182M	SITUS	P	20,523	20,523	0	0	0	0
182M	SITUS	PTD	1,259	634	276	348	0	0
182M	SITUS	CUST	3,576	0	0	0	3,576	0
Total-SO			8,173	1,825	131	786	-	5,431
Total SITUS			22,679	20,285	152	(390)	3,278	(646)
Total RA			41,304	32,562	283	396	3,278	4,785
DDSO2 FACTOR			100.00%	22.3282%	1.6019%	9.6116%	0.0000%	66.4583%
DDSO6 FACTOR			100.00%	89.4444%	0.6699%	-1.7192%	14.4543%	-2.8494%
186M	SE	P	8,614	8,614	-	-	-	-
186M	SG	P	28,787	28,787	-	-	-	-
186M	SG	T	14,453	-	14,453	-	-	-
186M	SO	DMSC	18	-	-	-	-	18
186M	SITUS	T	47	-	47	-	-	-
186M	SITUS	LABOR	-	-	-	-	-	-
Total SITUS			47	-	47	-	-	-
Total SG			43,240	28,787	14,453	-	-	-
Total-SO			18	-	-	-	-	18
Total-DD			51,919	37,401	14,500	-	-	18
DDS6 FACTOR			100.00%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
DEFSG FACTOR			100.00%	66.5750%	33.4250%	0.0000%	0.0000%	0.0000%
DDSO6 FACTOR			100.00%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%

PacifiCorp
12 Months Ended June 2010
Deferred Debits / Reg Assets

Pri-Acct	Factor	Function	Total	Production	Transmission	DPW	CUST	DMSC
Major Adjustment								
1998 Early Retirement	LABOR		-	-	-	-	-	-
1999 Early Retirement	LABOR		-	-	-	-	-	-
Transition Planning	PTD		-	-	-	-	-	-
Environmental Clean-up	ESD		-	-	-	-	-	-
Y2K	PTD		-	-	-	-	-	-
Subtotal Major Adjustments			-	-	-	-	-	-
Total 186M SO			18	-	-	-	-	18
Total 182 & 186			93,223	69,963	14,783	396	3,278	4,803

	Total	Production	Transmission	Poles & Wires	Customers	Miscellaneous
DMSC	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
DPW	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
CUST	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
ESD	100.0000%	30.0000%	10.0000%	60.0000%	0.0000%	0.0000%
GP	100.0000%	50.5047%	21.4999%	27.3431%	0.6523%	0.0000%
RETAIL	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
LABOR	100.0000%	42.9118%	6.1092%	36.3152%	14.6638%	0.0000%
P	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
PTD	100.0000%	50.3844%	21.9380%	27.6776%	0.0000%	0.0000%
T	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
TAXDEPR	100.0000%	57.2574%	17.5455%	24.7419%	0.4552%	0.0000%
TD	100.0000%	0.0000%	44.2159%	55.7841%	0.0000%	0.0000%

PacifiCorp
12 Months Ended June 2010
FERC FORM 1 Functionalization Factors

Factor	Total	Production	Transmission	DPW	CUST	DMSC
PLANT	20,260,303	10,208,031	4,444,698	5,607,575	0	0
UNCLASSIFIED PLANT	0				0	0
TOTAL PLANT	20,260,303	10,208,031	4,444,698	5,607,575	0	0
PLANT %						
P	100.0000%	100.0000%				
T	100.0000%		100.0000%			
DPW	100.0000%			100.0000%		
PTD	100.0000%	50.3844%	21.9380%	27.6776%	0.0000%	0.0000%
PT	100.0000%	69.6664%	30.3336%			
TD	100.0000%		44.2159%	55.7841%		

LABOR	355,229,843	152,435,522	21,701,683	129,002,368	52,090,270	0
LABOR %	100.0000%	42.9118%	6.1092%	36.3152%	14.6638%	0.0000%

Source: Ferc Form 1 (Dec 2009) - pg. 354

Material & Supplies	104,587,272	87,614,292	838,582	16,134,398	0	0
Material & Supplies %	100.0000%	83.7715%	0.8018%	15.4267%	0.0000%	0.0000%

Source: Ferc Form 1 (Dec 2009) - pg. 227

FERC (mWh)	31,420,718	16,961,744	14,458,974	0	0	0
FERC %	100.0000%	53.9827%	46.0173%	0.0000%	0.0000%	0.0000%

Source: FERC reporting requirement No. 582 - received on March 2010 (Ernie Knudsen)

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
12 Months Ended Jun 2012
Monthly Wgt Factors
5.67% = Earned Return on Rate Base

Line No.	A Schedule No.	B Description	C Annual Revenue	D Return on Rate Base	E Rate of Return Index	F Total Cost of Service	G Generation Cost of Service	H Transmission Cost of Service	I Distribution Cost of Service	J Retail Cost of Service	K Misc Cost of Service	L Increase (Decrease) to = ROR	M Percentage Change from Current Revenues
1	1	Residential	623,014,366	5.39%	0.95	629,118,130	348,721,300	72,649,513	189,573,919	35,010,941	3,162,457	6,103,764	0.98%
2	6	General Service - Large	459,953,820	6.97%	1.23	440,919,198	305,880,285	61,707,962	70,417,447	809,571	2,103,933	(19,034,622)	-4.14%
3	8	General Service - Over 1 MW	138,876,686	5.53%	0.97	139,522,657	100,881,459	18,926,694	18,804,192	263,822	646,490	645,972	0.47%
4	7,11,12,13	Street & Area Lighting	13,819,556	14.80%	2.61	11,489,397	3,348,572	490,057	7,286,615	316,252	47,901	(2,330,159)	-16.86%
5	9	General Service - High Voltage	215,589,840	4.00%	0.71	227,105,528	189,966,490	34,780,162	550,646	835,879	972,351	11,515,688	5.34%
6	10	Irrigation	12,157,883	4.10%	0.72	12,883,978	8,143,397	1,386,103	3,207,448	82,319	64,711	726,095	5.97%
7	15	Traffic Signals	521,280	5.76%	1.02	519,807	243,128	42,513	144,046	87,989	2,131	(1,473)	-0.28%
8	15	Outdoor Lighting	1,218,133	19.46%	3.43	940,609	690,821	110,972	117,602	18,020	3,195	(277,523)	-22.78%
9	23	General Service - Small	121,790,447	6.86%	1.21	117,102,978	70,742,704	14,487,371	27,890,578	3,411,556	570,770	(4,687,469)	-3.85%
10	25	Mobile Home Parks	831,396	3.45%	0.61	908,563	602,178	120,837	181,888	(1,205)	4,865	77,168	9.28%
11	SpC	Customer A	10,557,777	2.77%	0.49	11,570,254	9,823,524	1,632,059	64,401	2,277	47,992	1,012,477	9.59%
12	SpC	Customer B	30,307,371	0.66%	0.12	34,605,397	30,505,063	3,727,337	122,515	136,251	114,230	4,298,026	14.18%
13	SpC	Customer C	22,942,659	2.92%	0.52	24,894,717	21,321,983	3,372,892	97,569	5,001	97,271	1,952,058	8.51%
14		Total Utah Jurisdiction	1,651,581,214	5.67%	1.00	1,651,581,214	1,090,870,905	213,434,474	298,458,866	40,978,672	7,838,297	0	0.00%

Footnotes:

- Column C: Annual revenues based on Jul 2011 thru Jun 2012 forecasted data.
- Column D: Calculated Return on Ratebase per Jul 2011 thru Jun 2012 Embedded Cost of Service Study
- Column E: Rate of Return Index. Rate of return by rate schedule, divided by Utah Jurisdiction's normalized rate of return.
- Column F: Calculated Full Cost of Service at Jurisdictional Rate of Return per the Jul 2011 thru Jun 2012 Embedded COS Study
- Column G: Calculated Generation Cost of Service at Jurisdictional Rate of Return per the Jul 2011 thru Jun 2012 Embedded COS Study
- Column H: Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the Jul 2011 thru Jun 2012 Embedded COS Study
- Column I: Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the Jul 2011 thru Jun 2012 Embedded COS Study
- Column J: Calculated Retail Cost of Service at Jurisdictional Rate of Return per the Jul 2011 thru Jun 2012 Embedded COS Study
- Column K: Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the Jul 2010 thru Jun 2012 Embedded COS Study.
- Column L: Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Dollars.
- Column M: Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Percent.

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
12 Months Ended Jun 2012
Monthly Wgt Factors
8.28% = Target Return on Rate Base

Line No.	A Schedule No.	B Description	C Annual Revenue	D Return on Rate Base	E Rate of Return Index	F Total Cost of Service	G Generation Cost of Service	H Transmission Cost of Service	I Distribution Cost of Service	J Retail Cost of Service	K Misc Cost of Service	L Increase (Decrease) to = ROR	M Percentage Change from Current Revenues
1	1	Residential	623,014,366	5.39%	0.95	723,301,922	390,119,740	90,523,806	204,030,839	35,292,011	3,335,527	100,287,556	16.10%
2	6	General Service - Large	459,953,820	6.97%	1.23	502,687,629	339,319,316	76,032,705	84,301,618	804,891	2,229,099	42,733,809	9.29%
3	8	General Service - Over 1 MW	138,876,686	5.53%	0.97	158,721,292	111,687,651	23,520,750	22,605,802	220,564	686,525	19,844,606	14.29%
4	7,11,12,13	Street & Area Lighting	13,819,556	14.80%	2.61	12,568,877	3,588,196	575,960	8,034,358	320,428	49,935	(1,250,679)	-9.05%
5	9	General Service - High Voltage	215,589,840	4.00%	0.71	256,299,456	210,318,534	43,709,323	547,898	683,388	1,040,314	40,709,616	18.88%
6	10	Irrigation	12,157,863	4.10%	0.72	14,840,014	9,008,699	1,752,083	3,930,660	80,161	68,411	2,682,131	22.06%
7	15	Traffic Signals	521,280	5.76%	1.02	584,121	267,670	52,501	172,551	89,153	2,246	62,841	12.06%
8	15	Outdoor Lighting	1,218,133	19.46%	3.43	1,025,704	738,722	129,222	136,128	18,243	3,389	(192,428)	-15.80%
9	23	General Service - Small	121,790,447	6.86%	1.21	133,731,665	78,621,479	17,852,631	33,342,949	3,311,913	602,692	11,941,217	9.80%
10	25	Mobile Home Parks	831,396	3.45%	0.61	1,055,776	675,749	152,618	223,458	(1,198)	5,150	224,380	26.99%
11	SpC	Customer A	10,557,777	2.77%	0.49	13,046,488	10,854,457	2,067,937	70,361	2,284	51,449	2,488,711	23.57%
12	SpC	Customer B	30,307,371	0.66%	0.12	38,234,757	33,108,510	4,774,232	128,521	100,027	123,467	7,927,388	26.16%
13	SpC	Customer C	22,942,659	2.92%	0.52	27,899,822	23,414,594	4,272,245	103,543	5,012	104,429	4,957,163	21.61%
14		Total Utah Jurisdiction	1,651,581,214	5.67%	1.00	1,883,997,523	1,211,723,317	265,416,013	357,628,687	40,926,875	8,302,632	232,416,309	14.07%

Footnotes:

- Column C : Annual revenues based on Jul 2011 thru Jun 2012, forecasted data.
- Column D : Calculated Return on Ratebase per Jul 2011 thru Jun 2012 Embedded Cost of Service Study
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- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Dollars.
- Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Percent.

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
Monthly Wkt Factors
12 Months Ended Jun 2012

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
				Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch 7,11,12	Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
Operating Revenues	1,993,638,226	742,351,069	584,746,973	169,192,884	14,763,260	270,446,543	14,337,446	613,275	1,363,986	145,440,019	1,033,071	13,914,579	37,452,511	28,598,937			
Operating Expenses	1,318,375,169	474,070,150	346,654,231	114,947,316	7,388,931	206,881,340	9,700,413	42,570	679,390	88,587,709	728,385	10,926,642	33,937,536	23,932,405			
Depreciation & Maintenance Expenses	232,926,887	95,138,042	18,956,434	2,142,171	18,956,434	28,271,626	1,949,828	60,654	80,654	16,896,723	146,536	1,411,859	3,389,332	2,841,475			
Amortization Expense	20,471,887	9,014,636	4,871,401	1,523,982	96,491	14,457,888	478,574	7,981	7,981	4,829,827	34,326	130,618	1,085,078	263,064			
Interest Expense	14,457,888	20,310,333	14,457,888	234,378	16,742,996	14,457,888	1,478,878	10,379	10,379	4,829,827	34,326	137,124	1,085,078	263,064			
Income Taxes - Federal	86,136,442	1,093,207	1,093,207	622,971	48,571	1,093,207	171,538	1,871	1,871	622,971	10,379	102,697	1,085,078	263,064			
Income Taxes - State	16,336,990	16,336,990	16,336,990	16,336,990	16,336,990	16,336,990	16,336,990	16,336,990	16,336,990	16,336,990	16,336,990	16,336,990	16,336,990	16,336,990			
Income Taxes - Deferred	162,203,440	59,316,896	43,920,233	14,126,797	531,293	24,400,326	1,265,253	10,379	10,379	11,764,779	100,750	1,182,444	3,171,045	2,406,157			
Investment Tax Credit Adj	(1,588,186)	(1,588,186)	(1,588,186)	(1,588,186)	(1,588,186)	(1,588,186)	(1,588,186)	(1,588,186)	(1,588,186)	(1,588,186)	(1,588,186)	(1,588,186)	(1,588,186)	(1,588,186)			
Misc Revenues & Expense	(2,527,313)	(2,527,313)	(2,527,313)	(2,527,313)	(2,527,313)	(2,527,313)	(2,527,313)	(2,527,313)	(2,527,313)	(2,527,313)	(2,527,313)	(2,527,313)	(2,527,313)	(2,527,313)			
Total Operating Expenses	1,682,221,237	622,256,905	452,950,134	144,114,288	10,986,654	242,866,957	12,442,828	59,528	974,423	118,471,585	972,986	12,249,033	36,867,516	26,924,421			
Operating Revenue For Return	311,417,239	120,094,164	101,796,839	25,078,496	3,776,566	27,601,586	1,854,820	87,647	391,543	26,968,434	120,094	965,546	564,996	407,457			
Rate Base :	9,891,590,119	4,052,950,909	2,604,395,255	808,426,950	58,330,196	1,220,477,657	82,875,243	6,859	3,590,233	717,487,680	6,208,985	60,973,778	149,308,891	123,915,570			
Electric Plant Acquisition Adj	21,994,988	7,813,533	6,095,736	1,955,222	40,493	3,668,014	155,619	4,398	2,413	1,440,375	13,521	184,599	446,202	369,890			
Reservings	17,259,331	6,821,261	4,598,446	1,442,244	93,745	2,274,193	142,447	4,581	6,549	1,226,440	10,796	114,195	289,791	233,543			
Fuel Stock	94,888,333	28,258,647	25,725,084	9,103,183	355,737	17,918,403	761,695	22,957	70,162	5,840,759	50,757	972,754	3,577,156	2,333,040			
Materials & Supplies	76,798,186	29,322,523	20,770,384	6,533,894	321,870	10,851,304	662,161	16,938	27,680	2,463,529	48,089	546,333	1,315,960	1,093,794			
Construction In Progress	28,901,720	10,329,418	7,609,935	2,562,948	83,919	3,744,741	204,420	1,386	12,316	2,282,248	15,239	181,124	584,533	468,276			
Cash Working Capital	5,006,198	1,652,766	1,377,182	456,652	12,381	871,406	37,281	1,071	2,464	321,217	2,943	45,101	130,385	95,337			
Miscellaneous Rate Base	10,172,242,811	4,150,922,300	2,681,603,413	833,909,081	60,492,046	1,296,270,200	85,097,753	2,935,174	3,733,628	736,340,204	6,276,045	63,356,288	156,484,431	128,722,247			
Rate Base Deductions :	(2,945,766,019)	(1,188,191,847)	(779,362,419)	(242,122,710)	(26,128,028)	(361,683,907)	(24,491,277)	(807,161)	(1,044,740)	(213,790,732)	(1,838,751)	(18,107,300)	(44,496,115)	(36,701,033)			
Accum Provision For Depreciation	(200,590,553)	(61,812,475)	(41,812,475)	(12,801,260)	(1,314,157)	(20,266,527)	(1,419,653)	(58,653)	(80,461)	(15,212,275)	(97,001)	(1,010,238)	(2,460,511)	(2,042,678)			
Accum Deferred Income Taxes	(1,488,846,717)	(500,862,231)	(382,892,040)	(121,864,317)	(6,949,712)	(183,370,414)	(12,844,609)	(425,484)	(545,796)	(108,113,269)	(944,872)	(9,159,693)	(22,411,100)	(18,666,180)			
Unamortized ITC	(121,860)	(48,547)	(32,109)	(9,959)	(600)	(14,984)	(1,030)	(34)	(44)	(6,801)	(77)	(748)	(1,830)	(1,517)			
Customer Advance For Construction	(6,462,642)	(1,907,509)	(1,377,392)	(453,546)	(462,746)	(3,576,602)	(14,158)	(17,455)	(40,799)	(1,013,088)	(886,599)	(17,000)	(886,599)	(652,394)			
Construction In Progress	(24,134,544)	(8,964,838)	(6,517,633)	(2,070,469)	(101,974)	(3,503,255)	(190,321)	(6,882)	(9,452)	(1,664,628)	(14,822)	(177,000)	(452,394)	(361,768)			
Misc Rate Base Deductions	(4,681,428,037)	(1,924,317,572)	(1,221,266,637)	(380,012,617)	(34,970,652)	(676,063,871)	(38,832,809)	(1,414,699)	(1,721,804)	(343,202,765)	(2,895,624)	(28,454,978)	(70,678,648)	(57,674,177)			
Total Rate Base Deductions	5,494,614,774	2,226,704,729	1,460,336,776	459,896,464	25,521,194	690,206,413	46,244,845	1,520,506	2,011,824	393,137,438	3,460,421	34,901,310	85,605,783	71,047,071			
Total Rate Base	4,396,978,037	1,924,217,572	1,221,266,637	380,012,617	34,970,652	676,063,871	38,832,809	1,414,699	1,721,804	343,202,765	2,895,624	28,454,978	70,678,648	57,674,177			
Return On Rate Base	5.67%	5.38%	6.87%	5.53%	14.80%	4.00%	4.10%	5.7%	19.4%	6.8%	3.4%	2.7%	0.6%	2.8%			
Return On Equity	5.4%	5.01%	8.0%	5.2%	23.1%	3.3%	2.1%	5.7%	32.1%	7.8%	1.2%	-0.0%	-4.1%	0.2%			

Rocky Mountain Power
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wrt Factors
 12 Months Ended Jun 2012

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	DESCRIPTION	DESCRIPTION	Factor	Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
71				5,694,814,774	2,226,704,729	1,460,336,776	453,996,464	25,211,194	890,206,413	46,344,645	1,520,906	2,011,824	393,137,438	3,480,421	34,901,310	85,805,783	71,047,071
72	Return On Ratebase (\$)		5.67%	311,417,239	126,197,928	82,764,218	25,724,467	1,446,407	38,117,274	2,620,915	86,174	114,020	22,290,865	197,232	1,978,023	4,863,021	4,026,575
73	Operating & Maintenance Expense			1,318,375,189	474,070,150	346,854,231	114,947,316	7,386,931	206,881,340	9,700,413	420,750	679,380	88,597,709	728,395	10,826,642	33,937,536	23,352,405
74	Bad Debt to Produce ROR		F60														
75	Depreciation			232,098,887	95,139,042	61,530,124	19,666,424	2,142,171	29,271,526	1,949,529	63,092	80,654	16,896,723	146,526	1,441,820	3,399,332	2,844,716
76	Amortization Expense			20,471,587	9,016,836	4,871,401	1,923,982	96,491	6,511,384	146,514	10,932	2,891	1,407,482	11,105	130,618	310,076	263,064
77	Taxes Other Than Income			54,402,823	20,310,333	14,457,806	4,778,202	234,178	7,745,298	478,679	7,092	18,279	4,629,827	34,526	337,124	1,085,617	686,063
78	Federal Income Taxes			(96,136,842)	(32,139,020)	(16,491,883)	(9,314,954)	(579,363)	(24,746,274)	(1,007,968)	(6,486)	(18,549)	(4,275,964)	(98,276)	(1,406,772)	(4,588,088)	(2,759,048)
79	FIT Adj to Produce Target ROR		F101														
80	State Income Taxes			(6,336,298)	(2,092,207)	(905,704)	(622,571)	(48,517)	(1,776,537)	(71,438)	(187)	(10,378)	(263,443)	(7,064)	(102,697)	(351,738)	(200,608)
81	Income Tax Expense Target ROR		F101														
82	Deferred Income Taxes			162,203,440	59,316,896	43,829,233	14,726,797	531,283	24,406,326	1,285,253	31,520	59,548	11,764,779	100,750	1,182,444	3,171,045	2,496,157
83	Investment Tax Credit			(1,558,186)	(635,727)	(412,947)	(128,310)	(7,487)	(192,239)	(13,259)	(431)	(587)	(112,841)	(989)	(6,672)	(24,002)	(19,686)
84	Misc Revenue & Expenses			(2,527,313)	(725,188)	(321,281)	(262,506)	(26,777)	(353,977)	(25,377)	(1,044)	(1,889)	(222,888)	(1,988)	(20,512)	(68,264)	(45,400)
85	Revenue Credits			(342,657,312)	(119,336,702)	(84,785,153)	(30,316,198)	(943,694)	(54,858,703)	(2,179,565)	(91,955)	(145,833)	(23,649,572)	(201,675)	(2,756,802)	(7,125,140)	(5,656,279)
86	Total Revenue Requirements			1,651,981,214	629,116,190	446,919,198	138,222,657	11,489,387	227,105,328	12,883,978	519,807	940,609	117,102,978	908,583	11,570,254	34,605,397	24,884,717
87	Operating Revenues			1,651,981,214	629,116,190	459,959,829	138,076,886	13,019,556	215,989,840	12,157,883	521,280	1,216,133	121,790,447	831,396	10,557,777	30,307,371	22,942,659
88	Increase / (Decrease) Required to Earn Equal Rates of Return			(0)	6,103,764	(19,034,622)	645,972	(2,330,159)	11,515,688	726,095	(1,473)	(277,523)	(4,687,699)	77,168	1,012,477	4,298,026	1,952,058
89	Existing Revenues			1,651,981,214	623,014,366	459,959,829	138,076,886	13,019,556	215,989,840	12,157,883	521,280	1,216,133	121,790,447	831,396	10,557,777	30,307,371	22,942,659
90	Percent Increase / (Decrease) Over Existing Rates To Earn Authorized RoE & RoR			0.00%	0.98%	-4.14%	0.47%	-16.86%	5.34%	5.87%	-0.28%	-22.8%	-3.85%	9.25%	9.55%	14.18%	8.51%
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Div. Jurisdiction Normalized	Residential Sch 1	Gen. Serv. Landed Dist. Sch 6	Gen. Serv. +1 MW Sch 8	Street Area Light Sch 7, 11, 12	General Transm. Sch 9	Irrigation Sch 10	Trains Sch 15	Outdoor Lighting Sch 15	Central Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
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395																
396	Operation Supervision & Eng	F106	4,485,740	655,198	527,783	169,288	3,506	331,586	13,495	381	702	124,711	1,171	16,055	38,551	33,128
397	Load Dispatching	F106	4,485,740	1,540,456	1,233,358	395,602	8,193	774,872	31,535	890	1,641	281,433	2,736	37,519	90,088	77,416
398	Station Expense	F106	641,658	223,109	177,830	57,040	1,181	107,807	4,547	128	237	42,020	394	5,385	12,989	10,791
399	Overhead Line Expense	F106	54,163	18,600	14,892	4,777	99	9,356	381	11	20	3,519	33	453	1,088	935
400	Underground Line Expense	F106														
401																
402																
403																
404																
405	Transm of Electricity by Others	F06	58,133,144	19,429,473	16,284,533	5,262,037	112,662	9,957,316	352,872	12,018	20,594	3,823,060	34,832	501,620	1,316,977	1,010,572
406	Energy	F06	3,889,862	1,888,967	1,823,349	182,349	7,186	339,144	32,917	482	1,415	117,384	1,030	19,274	72,202	44,294
407			60,023,006	19,985,439	16,797,919	5,444,386	119,850	10,316,860	375,789	12,480	23,940	3,941,454	35,861	520,894	1,389,179	1,054,855
408																
409	Misc. Transmission Expense	F106	1,183,859	406,551	325,503	104,406	2,162	204,401	8,323	235	433	76,914	722	9,902	23,776	20,431
410	Rents - Transmission	F106	792,244	272,066	217,828	69,869	1,447	136,653	5,570	157	280	51,471	483	6,626	15,911	13,673
411	Maint Supervision & Engineering	F106	24,596	8,446	6,763	2,169	45	4,249	173	5	9	1,598	15	206	494	424
412	Maintenance of Structures	F106	1,957,474	672,220	538,209	172,632	3,575	338,137	13,761	388	716	127,175	1,194	16,372	39,312	33,783
413	Maint of Station Equipment	F106	4,688,116	1,609,954	1,289,001	413,450	8,563	809,331	32,958	930	1,716	304,581	2,859	39,211	94,153	80,909
414	Maintenance of Overhead Lines	F106	8,742,521	3,002,284	2,403,763	771,013	15,968	1,510,194	61,461	1,734	3,199	567,991	5,332	73,123	175,578	150,881
415	Maint of Underground Lines	F106	31,375	10,774	8,627	2,767	57	5,420	221	6	11	2,038	19	262	630	541
416	Maint of Misc Transmission Plant	F106	116,112	39,874	31,925	10,240	212	20,057	516	23	42	7,544	71	971	2,332	2,004
417																
418																
419																
420																
421																
422																
423																
424																
425																
426																
427	TOTAL TRANSMISSION EXPENSE		84,660,419	28,451,971	23,573,401	7,617,638	164,861	14,569,023	549,028	17,369	32,957	5,542,448	50,890	726,990	1,864,092	1,479,771

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
442																
443																
444																
445	Operation Supervision & Eng	F131	9,233,699	5,132,965	2,183,721	605,069	321,998	21,311	87,734	4,893	1,849	864,641	5,134	1,862	1,662	1,862
446																
447	Load Dispatching	F20	6,993,850	3,287,864	2,818,317	671,441	5,233	-	91,013	1,233	1,137	601,998	5,613	-	-	-
450	Station Expense	F120	1,837,595	912,183	643,192	106,284	1,452	-	26,251	342	315	167,018	1,557	-	-	-
451	Overhead Line Expenses	F132	1,653,863	930,097	416,093	120,511	18,520	-	16,335	221	204	150,975	1,007	-	-	-
452																
453																
454	Underground Line Expense	F133	50	30	11	3	0	-	0	0	0	5	-	-	-	-
455	Street Lighting & Signal Systems	F130	106,784				106,784									
457	Meter Expenses	F127	2,012,784	1,278,714	219,450	27,146	-	78,414	22,413	4,096	862	262,941	402	6,115	6,115	6,115
458																
459	Customer Installation Expenses	F20	5,637,120	2,653,850	1,871,265	541,964	4,224	-	73,462	996	917	485,912	4,531	-	-	-
461																
462	Misc. Distribution Expenses	F131	3,563,321	1,991,848	847,437	234,609	124,725	8,270	34,047	1,899	718	335,541	1,992	645	645	645
463																
464	Rents	F131	559,401	310,968	132,295	36,657	19,471	1,291	5,315	296	112	52,382	311	101	101	101
465	Maint Supervision & Engineering	F131	3,309,335	1,839,642	782,640	216,655	115,188	7,638	31,444	1,754	663	309,885	1,840	596	596	596
466																
467	Maintenance of Structures	F119	760,337	357,952	252,397	73,100	670	-	9,909	134	124	65,540	611	-	-	-
468																
469	Maint of Station Equipment	F120	4,872,134	2,893,709	1,617,325	468,416	3,651	-	63,483	860	793	419,971	3,916	-	-	-
470																
471	Maintenance of Overhead Lines	F120	39,064,797	23,113,494	8,932,158	2,482,778	379,138	-	334,417	20,855	7,609	3773,724	20,625	-	-	-
472																
473	Maint of Underground Lines	F135	12,921,011	8,164,309	2,990,971	703,135	27,967	-	94,347	8,684	2,736	1,303,642	5,819	-	-	-
474																
475	Maint of Line Transformers	F125	503,059	297,083	120,627	31,975	1,535	-	12,934	58	432	37,510	704	-	-	-
476																
477	Maint of Street Lighting & Signals	F130	2,290,174				2,290,174									
478																
479	Maintenance of Meters	F127	2,819,125	1,931,041	307,365	38,920	-	109,827	31,392	5,737	1,207	368,277	563	-	-	-
480																
481	Maint of Misc. Distribution Plant	F131	1,459,754	833,705	354,684	98,276	52,202	3,461	14,250	795	300	146,436	834	270	270	270
482																
483	TOTAL DISTRIBUTION EXPENSE		98,748,303	55,449,555	23,689,950	6,536,340	3,471,941	230,211	947,755	52,853	19,978	9,340,398	55,460	17,953	17,953	17,953
484																
485																
486																
487																
488																
489	Supervision	F138	1,198,411	1,022,069	37,849	6,816	9,156	9,821	4,166	2,614	580	105,379	13	14	32	32
490																
491	Meter Reading Expense	F47	5,621,043	4,497,560	197,702	60,419	-	42,097	43,782	15,583	3,273	758,863	51	197	767	767
492																
493	Customer Receipts & Collections	F48	26,462,277	23,093,124	495,298	9,559	296,441	37,892	49,101	66,231	13,931	2,409,647	353	237	237	237
494																
495	Uncollectible Accounts	F80	5,410,401	4,885,949	484,899	146,409	-	227,282	37,467	-	-	128,398	-	-	-	-
496																
497	Misc. Customer Accounts Exp	F136	87,699	74,795	2,755	506	670	719	305	191	40	7,712	1	2	2	2
498																
499																
500	TOTAL CUSTOMER ACCOUNTS EXPENSE		36,778,831	33,073,496	1,218,303	223,209	296,266	317,800	134,822	84,600	17,795	3,409,996	418	449	1,039	1,039

Table with columns A through Q, containing financial data such as FERC ACCT, DESCRIPTION, and various tax categories like Residential, General, and Industrial.

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Curt A	Industrial Curt B	Industrial Curt C
972		F20	32,307,275	15,209,654	10,724,531	3,106,084	24,208	-	421,026	5,706	5,257	2,784,842	25,967	-	-	-
973	Land and Lead Rights Assigned	A														
974	Structures and Improvements	F20	32,307,275	15,209,654	10,724,531	3,106,084	24,208	-	421,026	5,706	5,257	2,784,842	25,967	-	-	-
975	Demand Primary	A														
976	Assigned	A														
977	Station Equipment	F20	36,657,649	17,257,680	12,166,622	3,624,328	27,467	-	477,718	6,474	5,965	3,159,830	29,463	-	-	-
978	Demand Primary	A														
979	Assigned	A														
980	Poles, Towers & Structures	F20	417,438,254	196,522,032	138,570,323	40,133,324	312,786	-	5,440,022	73,720	67,931	35,982,600	335,515	-	-	-
981	Demand Primary	A														
982	Assigned	A														
983	Overhead Conductors	F20	148,079,875	73,202,320	50,413,108	30,240,367	235,985	-	4,099,071	55,548	51,166	27,113,985	232,811	-	-	-
984	Demand Primary	A														
985	Assigned	A														
986	Underground Conductors	F20	149,677,908	73,202,320	50,413,108	30,240,367	235,985	-	4,099,071	55,548	51,166	27,113,985	232,811	-	-	-
987	Demand Primary	A														
988	Assigned	A														
989	Underground Conductors	F20	122,246,254	62,551,224	40,860,141	11,752,992	70,016	-	1,217,723	16,502	15,206	8,054,534	75,103	-	-	-
990	Demand Primary	A														
991	Assigned	A														
992	Underground Conductors	F20	165,712,109	86,121,176	40,860,141	11,752,992	70,016	-	1,217,723	16,502	15,206	8,054,534	75,103	-	-	-
993	Demand Primary	A														
994	Assigned	A														
995	Underground Conductors	F20	310,739,350	146,290,207	103,151,189	28,875,084	232,837	-	4,048,530	54,877	50,568	26,785,302	249,756	-	-	-
996	Demand Primary	A														
997	Assigned	A														
998	Line Transformers	F21	485,838,286	282,859,286	103,151,189	28,875,084	1,286,359	-	4,048,530	54,877	50,568	44,028,829	249,756	-	-	-
999	Demand Primary	A														
1000	Assigned	A														
1001	Services	F70	424,721,276	250,820,714	101,842,563	26,911,497	1,549,541	-	10,919,758	48,919	365,052	31,669,207	584,026	-	-	-
1002	Customer	A														
1003	Assigned	A														
1004	Customer	F70	223,963,422	175,245,001	17,806,217	673,342	-	-	-	702,431	147,748	29,388,683	-	-	-	-
1005	Assigned	A														
1006	Meters	F60	223,963,422	175,245,001	17,806,217	673,342	-	-	-	702,431	147,748	29,388,683	-	-	-	-
1007	Customer	A														
1008	Assigned	A														
1009	Install on Customer's Premises	F20	86,244,188	59,075,450	9,403,062	1,163,143	-	3,359,884	960,372	175,515	36,918	11,266,542	17,233	262,024	262,024	262,024
1010	Demand Primary	A														
1011	Assigned	A														
1012	Demand Primary	F20	86,244,188	59,075,450	9,403,062	1,163,143	-	3,359,884	960,372	175,515	36,918	11,266,542	17,233	262,024	262,024	262,024
1013	Demand Secondary	A														
1014	Assigned	A														
1015	Leased Property	F20	4,781,753	-	-	-	4,781,753	-	-	-	-	-	-	-	-	-
1016	Demand Primary	A														
1017	Assigned	A														
1018	Leased Property	F20	4,781,753	-	-	-	4,781,753	-	-	-	-	-	-	-	-	-
1019	Demand Primary	A														
1020	Assigned	A														
1021	Street Lights	F20	27,220,243	-	-	-	27,220,243	-	-	-	-	-	-	-	-	-
1022	Assigned	A														
1023	Unclassified Dist Plant - Acct 300	F22	11,819,347	10,484,311	-	-	-	-	-	-	-	1,325,036	-	-	-	-
1024	Unclassified Dist Sub - Acct 300	F20	11,819,347	10,484,311	-	-	-	-	-	-	-	1,325,036	-	-	-	-
1025	TOTAL DISTRIBUTION PLANT		2,435,041,324	1,406,336,493	589,676,066	156,364,015	41,580,666	3,359,884	28,178,323	1,161,280	765,726	224,152,771	1,678,130	262,024	262,024	262,024

Account	DESCRIPTION	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
1122	A	COG	Utah	Residential	General	General	Street & Area	General	Irrigation	Traffic	Outdoor	General	Mobile	Industrial	Industrial	Industrial
1123	ACC1	Factor	Jurisdiction	Sch 1	Sch 6	+1 MW	Lighting	Trans	Sch 10	Signs	Lighting	Small Dist.	Home Park	Cost A	Cost B	Cost C
1124			Normalised				Sch. 7, 11, 12	Sch 3			Sch 15	Sch 23	Sch 29			
1125	398	Misc. Equipment														
1126	F107D	Situs	356,689	185,931	87,633	25,207	4,742	16,031	3,849	146	117	30,563	240	787	1,850	1,594
1127	F105D	System Generation	798,333	275,437	220,527	70,735	1,465	136,663	5,639	159	283	52,109	489	6,693	16,108	13,615
1128	F102D	System Overheads	1,421,891	500,656	376,629	116,622	8,499	176,076	11,948	391	502	103,203	901	8,721	20,949	17,592
1129	F42	Customer - System	93,715	81,845	1,751	34	1,013	134	234	49	1	8,519	1	1	1	1
1130	F10	Simple Cycle Combustion Turbine	710	212	86	3	0	134	6	0	1	44	0	7	27	17
1131		Total Misc. Equipment	2,673,739	1,123,881	686,733	212,665	15,722	327,039	21,773	930	863	194,437	1,632	16,210	38,934	32,818
1132	F30	Coal Mine	217,048,616	64,709,535	58,820,766	20,807,250	812,478	40,948,488	1,773,049	52,439	160,342	13,352,523	115,955	2,223,034	8,171,292	5,100,075
1133	399L	WIDCO Capital Lease														
1134	F30	Remove Capital Lease														
1135	390L	General Capital Lease														
1136	F107D	Situs	11,714,324	6,072,207	2,851,947	823,214	154,979	523,555	125,704	4,782	3,836	896,135	7,838	25,707	60,407	52,043
1137	F105D	System Generation	7,337,433	2,539,841	2,033,510	703,253	13,509	1,223,833	51,984	1,467	2,796	480,503	4,511	61,578	148,534	123,394
1138	F102D	System Overheads	5,483,900	2,239,769	1,489,477	449,847	32,784	675,324	46,089	1,507	1,938	398,084	3,476	33,641	80,807	67,857
1139	F107D	Remove Capital Lease														
1140	F105D	System Generation	(11,714,324)	(6,072,207)	(2,851,947)	(823,214)	(154,979)	(523,555)	(125,704)	(4,782)	(3,836)	(896,135)	(7,838)	(25,707)	(60,407)	(52,043)
1141	F102D	System Overheads	(2,337,433)	(2,239,841)	(852,533)	(283,253)	(13,509)	(1,223,833)	(51,984)	(1,467)	(2,796)	(480,503)	(4,511)	(61,578)	(148,534)	(123,394)
1142	F107D	System Overheads	(5,483,900)	(2,239,769)	(1,489,477)	(449,847)	(32,784)	(675,324)	(46,089)	(1,507)	(1,938)	(398,084)	(3,476)	(33,641)	(80,807)	(67,857)
1143	F30	General Vehicles Capital Lease														
1144	F30	Remove Capital Lease														
1145	G00	Unclassified Gen Plant - Acct 300														
1146	G00	Unclassified Gen Veh - Acct 300														
1147	F102D	Total GENERAL PLANT	577,658,171	230,476,476	148,123,226	48,046,700	3,917,710	74,476,437	5,039,251	191,551	286,449	41,276,849	342,164	3,881,408	12,141,838	8,459,101
1148	301	Organization														
1149	F107D	Situs														
1150	F105D	System Generation														
1151	F102D	System Overheads														
1152	F107D	Total Franchise & Consent														
1153	F107D	Situs	88,112,036	30,824,444	24,679,430	7,915,987	163,951	14,907,886	631,015	17,806	32,846	5,831,589	54,743	747,637	1,802,664	1,502,071
1154	F105D	System Generation	85,112,036	30,824,444	24,679,430	7,915,987	163,951	14,907,886	631,015	17,806	32,846	5,831,589	54,743	747,637	1,802,664	1,502,071
1155	F102D	System Overheads														
1156	F107D	Miscellaneous Intangible Plant														
1157	F105D	System Generation	2,769,078	1,279,974	704,419	210,762	26,447	236,483	26,427	940	942	218,018	1,801	11,589	27,639	23,625
1158	F102D	System Overheads	42,398,892	14,662,569	11,735,509	3,785,476	77,888	7,091,462	300,161	6,470	15,624	2,773,955	26,040	355,636	857,491	714,511
1159	F30	Customer - System	162,765,030	66,477,530	43,119,140	13,551,081	973,056	20,043,962	1,367,942	44,739	57,524	11,815,351	103,175	998,479	2,398,408	2,014,041
1160	F10	Cholla	56,652,878	48,477,335	1,039,628	20,983	601,238	85,313	196,748	13,919	29,451	5,091,328	71	14,572	53,562	47,747
1161	F10	Total Miscellaneous Intangible Plant	1,422,193	424,197	369,569	136,290	5,235	266,420	11,922	1,051	1,051	91,525	760	14,572	53,562	33,431
1162	I00	Unclass Intangible Plant - Acct 300	264,983,619	131,316,575	56,986,261	17,484,372	1,684,055	27,718,849	1,902,535	193,512	104,382	19,952,685	132,518	1,380,773	3,337,597	2,786,105
1163	I00	Total INTANGIBLE PLANT	354,095,655	182,141,019	81,667,681	25,400,358	1,848,006	42,627,735	2,533,960	211,318	137,227	25,764,244	187,261	2,128,410	5,140,261	4,398,175
1164		Total ELECTRIC PLANT IN SERVICE	9,891,590,119	4,052,050,909	2,604,396,255	808,426,050	58,330,196	1,229,477,657	82,875,243	2,865,672	3,590,233	717,467,680	6,208,985	60,973,778	148,306,881	123,615,570
1165																
1166																
1167																
1168																

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 10	General Lance Dist. Sch 6	General +1 MW Sch 6	Street & Area Lighting Sch 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 25	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
1191	105	Plant Held For Future Use	F10	3,862,272	1,336,954	1,070,425	343,241	7,111	644,112	27,369	772	1,425	252,933	2,374	32,414	78,187	64,953
1192		Production	F106	226,393	77,746	82,247	19,968	414	39,107	1,582	45	83	14,708	138	1,894	4,547	3,907
1193		Transmission	F20	2,431,154	1,444,541	807,031	233,236	1,622		31,683	439	386	209,562	1,954			
1194		General	F30	465,557	121,000	105,888	38,807	1,319	76,571	3,315	98	300	24,988	217	4,157	15,279	9,537
1195		Total Plant Held For Future Use		6,525,173	2,860,241	2,046,892	635,350	10,869	793,730	63,859	1,345	2,263	306,711	4,863	30,465	90,013	78,397
1204	114	Electric Plant Acquisition Adjust	F10	21,994,898	7,613,533	6,095,222	1,955,222	40,895	3,668,014	155,859	4,398	8,113	1,440,375	13,521	184,590	445,252	369,890
1206	120	Nuclear Fuel	F30														
1207	120	Nuclear Fuel	F30														
1208	120	Weatherization	F11	5,008,196	1,652,766	1,377,182	456,632	12,391	871,408	37,281	1,071	2,464	321,217	2,943	45,101	130,385	95,337
1210	121	Fuel Stock	F30	93,477,698	27,869,036	25,332,711	8,961,190	349,915	17,635,966	763,810	22,584	69,060	5750,615	49,939	957,408	3,519,182	2,196,482
1211	151	Cholla	F33	3,810,653	1,104,963	1,040,622	372,012	14,803	735,123	17,686	952	2,874	237,753	2,100	39,921	148,305	92,538
1212	121	Total Fuel Stock		97,287,751	28,973,999	26,373,333	9,333,202	364,718	18,371,089	781,298	23,536	71,934	5,986,368	52,039	997,329	3,667,487	2,289,420
1214	124	Fuel Stock - Undistributed	F30														
1216	121	DG&T Working Capital Deposit	F30	(1,388,751)	(414,036)	(376,355)	(133,132)	(5,198)	(282,008)	(11,345)	(336)	(1,026)	(85,434)	(742)	(14,224)	(52,263)	(32,632)
1218	25317	DG&T Working Capital Deposit	F30	(1,010,667)	(301,316)	(273,894)	(96,487)	(3,783)	(190,678)	(8,256)	(244)	(747)	(62,175)	(540)	(10,351)	(38,048)	(23,748)
1220	25319	Provo Working Capital Deposit	F30														
1221	121	Materials and Supplies	F102D														
1222	154	Cholla	F10	76,914,003	29,367,519	20,802,257	6,543,921	322,364	10,867,955	603,085	18,665	27,722	5,351,729	48,163	547,171	1,317,979	1,095,472
1224	122	Total Materials and Supplies		76,914,003	29,367,519	20,802,257	6,543,921	322,364	10,867,955	603,085	18,665	27,722	5,351,729	48,163	547,171	1,317,979	1,095,472
1226	163	Stores Expense Undistributed	F102D														
1227	122	Provo Working Capital Deposit	F102D	(117,247)	(44,987)	(31,873)	(10,027)	(694)	(16,652)	(824)	(29)	(42)	(8,200)	(74)	(838)	(2,019)	(1,678)
1229	25318	Provo Working Capital Deposit	F102D														
1230	165	Prepayments	F30	16,155,321	6,492,295	4,298,419	1,336,466	89,515	2,066,019	133,534	4,314	5,734	1,160,560	10,206	102,893	247,251	207,616
1231	165	System Energy	F30	1,103,410	328,966	296,027	105,778	4,130	208,175	9,014	287	816	67,860	889	11,301	41,540	25,927
1232	123	Total Prepayments		17,258,731	6,821,261	4,594,446	1,442,244	93,445	2,274,193	142,547	4,591	6,549	1,228,440	10,796	114,195	288,791	233,543
1233	182	Misc Regulatory Assets	F102D														
1234	123	Cholla	F10	6,616,021	2,605,122	1,791,637	564,528	26,447	951,426	51,433	1,581	2,367	457,808	4,134	47,737	114,955	95,827
1236	123	Total Misc Regulatory Assets		6,616,021	2,605,122	1,791,637	564,528	26,447	951,426	51,433	1,581	2,367	457,808	4,134	47,737	114,955	95,827
1237	186	Misc Deferred Debts	F102D														
1238	123	System Energy	F30	25,407,607	8,772,940	7,022,657	2,252,470	46,745	4,286,987	179,594	5,089	9,346	1,659,617	15,579	212,940	512,857	400,927
1240	124	Cash Working Capital	F137D	2,857,555	851,939	774,405	273,938	10,897	539,121	23,343	690	2,111	175,793	1,527	29,267	107,579	67,145
1242	CWC	Other Working Capital	F33	10,194,394	7,016,093	5,030,607	1,659,980	120,508	2,931,789	142,149	6,278	9,711	1,303,395	10,604	163,346	479,480	330,453
1243	OWC	Cholla	F33	7,707,328	3,376,325	1,970,328	604,969	122,349	740,230	62,690	2,898	2,668	599,420	4,427	37,761	105,113	78,326
1244	124	Total Other Working Capital		7,707,328	3,376,325	1,970,328	604,969	122,349	740,230	62,690	2,898	2,668	599,420	4,427	37,761	105,113	78,326
1246	124	Nuclear Plant	F10														
1248	1822	Misc Deferred Debts-Trojan	F10														
1249	1868	Misc Deferred Debts-Trojan	F10														
1251	141	Impact Housing - Notes Receivable	F30														
1252	141	Impact Housing - Notes Receivable	F30														
1253		TOTAL RATE BASE ADDITIONS		284,652,892	98,871,391	77,204,158	25,483,031	1,161,850	45,792,543	2,222,510	69,503	143,395	18,872,525	167,060	2,382,510	7,175,540	5,106,577

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
Monthly Wgt Factors
12 Months Ended Jun 2012

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	DESCRIPTION	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General (1/1/11) Sch 8	Street & Area Light Sch 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 25	Mobile Home Park Sch 25	Industrial C&A Sch 25	Industrial Cust B	Industrial Cust C	
14	Operating Revenues	1,372,543,781	441,986,398	395,542,948	126,338,958	4,477,769	230,878,594	9,532,636	302,982	970,084	91,571,464	735,353	11,581,568	33,803,564	25,023,165	
15	Operating Expenses	1,050,267,573	334,205,735	286,560,158	97,500,032	3,000,425	188,144,160	7,692,554	235,388	591,027	66,702,557	587,348	9,900,936	31,567,658	21,479,595	
16	Depreciation Expense	124,859,026	43,219,352	34,803,617	11,099,268	228,896	20,822,402	884,771	24,967	46,057	8,716,547	76,756	1,047,877	2,527,706	2,999,809	
17	Amortization Expense	13,058,165	4,514,075	3,618,199	1,161,661	24,279	2,180,387	92,666	2,618	4,883	654,639	8,017	109,519	286,511	220,432	
18	Taxes Other Than Income	27,831,888	9,333,916	7,700,892	2,486,628	55,185	4,867,004	198,276	5,852	11,031	1,514,484	16,943	237,420	599,565	481,921	
19	Income Taxes - State	(106,868,730)	(32,169,577)	(24,146,431)	(8,063,150)	(11,784)	(20,354,062)	(973,387)	(19,360)	(48,826)	(5,359,062)	(3,391,262)	(1,295,529)	(3,391,262)	(2,368,282)	
20	Income Taxes - Federal	(106,868,730)	(32,169,577)	(24,146,431)	(8,063,150)	(11,784)	(20,354,062)	(973,387)	(19,360)	(48,826)	(5,359,062)	(3,391,262)	(1,295,529)	(3,391,262)	(2,368,282)	
21	Income Taxes Deferred	109,018,757	37,344,777	30,164,740	9,748,070	216,160	18,355,207	780,573	22,139	43,211	7,107,289	66,367	929,883	2,346,522	1,887,706	
22	Investment Tax Credit Adj	(788,355)	(270,054)	(218,132)	(70,492)	(1,563)	(132,762)	(5,645)	(160)	(312)	(123,681)	(480)	(6,725)	(16,983)	(13,651)	
23	Misc Revenues & Expense	(1,977,496)	(614,101)	(539,045)	(186,009)	(6,430)	(367,892)	(15,601)	(456)	(1,272)	(123,681)	(1,098)	(19,008)	(65,552)	(43,052)	
24	Total Operating Expenses	1,213,995,397	389,199,067	340,433,007	112,223,211	3,639,444	211,434,625	8,694,414	289,536	749,679	78,193,652	675,340	10,907,674	33,398,276	23,376,572	
25	Operating Revenue For Return	198,547,385	52,787,331	55,109,941	14,115,747	838,325	19,241,970	838,222	33,446	229,405	12,777,812	60,013	674,892	405,288	1,444,593	
26	Rate Base:															
27	Electric Plant In Service	5,046,803,108	1,798,084,495	1,397,060,628	450,866,005	9,705,987	846,937,732	35,991,868	1,018,047	1,843,040	329,864,034	3,084,390	42,760,776	105,950,710	86,316,498	
28	Plant Held For Future Use	4,268,229	1,457,954	1,180,413	382,249	6,830	270,683	30,685	870	1,724	277,901	2,591	36,571	93,467	74,480	
29	Electric Plant Acquisition Adj	21,984,998	7,613,533	6,095,736	1,955,222	40,485	3,666,014	155,859	4,398	8,113	1,440,375	13,521	184,890	445,252	369,890	
30	Nuclear Fuel	7,749,518	2,629,505	2,140,942	696,576	16,367	1,316,518	56,109	1,596	3,267	503,111	4,675	67,078	176,080	137,695	
31	Fuel Stock	94,888,333	28,258,647	25,723,084	9,103,163	355,377	17,914,403	761,695	22,597	70,162	5,840,759	50,757	972,754	3,577,156	2,233,040	
32	Materials & Supplies	64,333,266	22,268,857	17,829,444	5,718,337	116,445	10,728,591	455,871	12,864	23,729	4,212,969	38,549	539,908	1,302,319	1,081,892	
33	Misc Deferred Debits	23,740,366	8,080,491	6,561,907	2,130,283	49,144	4,021,660	171,321	4,866	9,814	1,543,335	14,364	204,523	530,317	418,331	
34	Cash Working Capital	16,070,977	5,113,947	4,415,488	1,493,302	45,912	2,878,943	117,710	3,602	9,044	1,020,669	9,140	151,502	483,042	328,676	
35	Reinvestment Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
36	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
37	Total Rate Base Additions	5,278,848,795	1,811,517,431	1,461,007,642	471,545,667	10,340,717	887,510,544	37,741,117	1,969,199	2,067,891	344,403,144	3,218,889	44,907,702	112,558,341	90,860,512	
38	Rate Base Deductions:															
39	Accum Provision For Depreciation	(1,586,639,645)	(535,060,773)	(430,828,339)	(138,922,798)	(3,015,218)	(281,312,732)	(11,115,457)	(314,527)	(603,188)	(101,627,514)	(950,624)	(13,209,021)	(32,877,242)	(26,702,211)	
40	Accum Provision For Amortization	(89,351,670)	(30,809,554)	(24,747,827)	(7,860,154)	(169,237)	(14,855,288)	(635,846)	(17,970)	(33,877)	(5,641,462)	(54,729)	(754,470)	(1,852,050)	(1,519,237)	
41	Accum Deferred Income Taxes	(798,110,661)	(260,926,428)	(209,913,398)	(67,608,087)	(1,454,899)	(127,107,626)	(5,405,748)	(152,883)	(291,124)	(49,522,669)	(463,545)	(6,419,228)	(15,887,641)	(12,956,791)	
42	Unamortized ITC	(81,351)	(21,117)	(16,968)	(5,471)	(118)	(10,296)	(437)	(12)	(24)	(4,008)	(35)	(519)	(1,265)		
43	Customer Advance For Construction	(17,477,975)	(5,952,596)	(4,831,428)	(1,587,823)	(38,037)	(2,958,144)	(126,047)	(3,579)	(7,197)	(1,136,524)	(10,581)	(150,433)	(388,110)	(307,476)	
44	Construction Costs	(2,421,641,301)	(832,770,466)	(670,437,960)	(216,064,333)	(4,675,504)	(406,345,045)	(17,283,536)	(488,972)	(935,409)	(158,321,177)	(1,479,517)	(20,534,272)	(51,007,328)	(41,486,763)	
45	Misc Rate Base Deductions	2,857,207,494	978,746,964	790,589,662	255,481,334	5,665,213	481,165,498	20,457,581	580,228	1,132,482	189,270,967	1,739,372	24,373,430	61,551,013	49,473,749	
46	Total Rate Base	2,857,207,494	978,746,964	790,589,662	255,481,334	5,665,213	481,165,498	20,457,581	580,228	1,132,482	189,270,967	1,739,372	24,373,430	61,551,013	49,473,749	
47	Return On Rate Base	5.55%	5.39%	6.97%	5.53%	14.80%	4.00%	4.10%	5.76%	19.46%	6.86%	3.45%	2.77%	6.68%	2.92%	
48	Return On Equity	5.31%	5.01%	8.05%	5.26%	23.13%	2.32%	2.51%	5.72%	32.12%	7.83%	1.27%	-0.05%	-4.1%	0.24%	

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
Monthly Wgt Factors
12 Months Ended Jun 2012

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Local Sch 6	General Utility Sch 8	Street & Area Sch 7, 11, 12	General Utility Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Street Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
83	Total Rate Base		2,857,207,494	978,746,964	790,569,662	255,481,334	5,655,213	481,165,498	20,457,581	580,228	1,132,492	186,270,967	1,739,372	24,373,930	61,551,013	49,473,749
84																
85	Return On Ratebase (\$)	5.67%	161,931,513	55,470,237	44,805,336	14,479,340	321,075	27,269,933	1,158,428	32,884	64,183	10,556,860	98,578	1,381,358	3,488,388	2,803,912
86	Operating & Maintenance Expense		1,050,267,573	334,205,735	288,590,158	97,590,032	3,000,425	188,144,160	7,692,554	235,388	591,027	66,702,557	597,448	9,900,936	31,567,658	21,479,595
87	Bad Debt to Produce ROR	F80														
88	Depreciation Expense		124,859,026	43,219,352	34,603,617	11,089,288	229,896	2,022,402	884,771	24,967	46,057	6,176,547	76,758	1,047,877	2,527,706	2,099,809
89	Amortization Expense		27,831,898	9,533,916	7,700,892	2,488,628	55,185	2,187,004	189,278	5,652	11,031	1,617,429	18,043	235,220	599,555	497,422
90	Taxes Other Than Income		(101,606,430)	(36,325,055)	(22,141,140)	(9,016,695)	107,739	(20,910,750)	(873,377)	(19,360)	(49,826)	(5,364,062)	(82,535)	(1,205,347)	(3,561,382)	(2,364,202)
91	Federal Income Taxes															
92	FIT Adj to Produce Target ROR	F101														
93	State Income Taxes		(6,886,730)	(2,409,577)	(1,316,283)	(591,263)	13,754	(1,453,133)	(60,785)	(1,249)	5,249	(322,707)	(5,579)	(87,083)	(267,789)	(169,987)
94	SIT Adj to Produce Target ROR	F101														
95	Deferred Income Taxes		109,018,757	37,344,777	30,184,740	9,748,070	216,160	18,359,207	780,573	22,139	43,211	7,107,299	66,367	929,985	2,346,522	1,887,706
96	Investment Tax Credit		(788,355)	(270,054)	(216,132)	(70,492)	(1,563)	(132,762)	(5,645)	(160)	(312)	(51,396)	(480)	(6,725)	(16,963)	(13,651)
97	Misc Revenue & Expenses		(1,977,496)	(614,101)	(539,045)	(186,009)	(6,430)	(361,862)	(15,601)	(456)	(1,272)	(123,681)	(1,998)	(19,308)	(65,552)	(43,052)
98	Revenue Credits		(285,057,004)	(95,948,004)	(79,350,057)	(25,821,093)	(611,947)	(48,738,067)	(1,710,446)	(59,292)	(125,041)	(16,807,808)	(171,741)	(2,465,408)	(6,381,601)	(5,060,501)
99																
100	Total Revenue Requirements		1,090,870,905	346,721,300	306,880,285	100,881,459	3,348,572	189,866,490	8,143,387	243,128	690,821	70,742,704	602,178	9,823,524	30,505,083	21,321,983
101	Operating Revenues		1,087,486,777	346,038,394	316,184,890	100,517,865	3,865,822	181,936,527	7,822,190	243,690	847,043	72,963,656	563,613	9,116,458	27,421,963	19,962,664
102	Increase / (Decrease) Required to Earn Equal Rates of Return		3,384,128	2,682,906	(10,304,605)	363,593	(517,250)	8,027,963	321,206	(562)	(156,221)	(2,220,952)	38,565	707,066	3,083,100	1,359,319
103	Existing Revenues		1,087,486,777	346,038,394	316,184,890	100,517,865	3,865,822	181,936,527	7,822,190	243,690	847,043	72,963,656	563,613	9,116,458	27,421,963	19,962,664
104	Percent Increase / (Decrease) Over Existing Revenues to Earn Equal Authorized RoE & RoR	check	0.31%	0.78%	-3.26%	0.36%	-13.38%	4.41%	4.11%	-0.23%	-18.44%	-3.04%	6.84%	7.76%	11.24%	6.81%
105																
106																
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		ELECTRIC REVENUES													
		C	E	F	G	H	I	J	K	L	M	N	O	P	Q
		Mo Wgt Fac	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
120	Generation - Total - Unbundled														
121	A														
122	FERC ACCT														
123	440 Residential Sales		346,038,394	316,014,953	100,517,865	3,866,822	160,846,007	7,822,190	-	-	72,960,835	-	9,116,458	27,421,963	19,982,664
124	442 Commercial & Industrial Sales		714,665,937	316,014,953	100,517,865	3,866,822	160,846,007	7,822,190	-	-	72,960,835	-	9,116,458	27,421,963	19,982,664
125	440 Interservice Demand														
126	F39 Interservice Energy		714,665,937	316,014,953	100,517,865	3,866,822	160,846,007	7,822,190	-	-	72,960,835	-	9,116,458	27,421,963	19,982,664
127	444 Public Street & Highway Lighting	A	4,956,556	-	-	3,866,822	-	-	243,690	847,043	-	-	-	-	-
128	445 Other Sales to Public Authority	A	21,282,278	169,938	-	-	21,069,520	-	-	-	2,820	-	-	-	-
129	448 Interdepartmental Demand	A	-	-	-	-	-	-	-	-	-	-	-	-	-
130	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
131	Total Sales to Ultimate Customers		1,067,666,777	316,184,890	100,517,865	3,866,822	181,936,527	7,822,190	243,690	847,043	72,963,656	563,613	9,116,458	27,421,963	19,982,664
132	447 Sales for Resale Demand Energy	F11	203,865,741	56,686,476	18,474,965	428,199	34,932,795	1,130,676	42,356	85,747	13,290,374	123,357	1,764,135	4,518,751	3,613,703
133	448 Provision for Rate Refund	F11	203,865,741	56,686,476	18,474,965	428,199	34,932,795	1,130,676	42,356	85,747	13,290,374	123,357	1,764,135	4,518,751	3,613,703
134	146 State Specific Revenue Credit	F140G	32,535,030	9,109,301	2,995,994	93,650	5,644,380	233,003	7,151	19,244	2,112,772	18,300	290,383	872,218	623,837
135	150 AGA Revenue	A	1,323,807,547	425,047,199	121,988,824	4,387,672	222,515,702	9,185,869	293,197	952,034	88,366,801	705,270	11,171,776	32,812,932	24,200,205
136	152 Total Sales from Electricity														
137	155 Other Electric Operating Revenues														
138	450 Forfeited Discounts & Interest Customers	A	-	-	-	-	-	-	-	-	-	-	-	-	-
139	451 Misc Electric Revenue Demand Customer	F10	745,854	268,176	66,302	1,373	124,383	5,285	149	275	48,843	459	6,259	15,089	12,543
140	453 Water Sales	F10	5,261	1,458	468	10	877	37	1	2	345	3	44	106	88
141	454 Rent of Electric Property System Overhead	F10G	745,854	268,176	66,302	1,373	124,383	5,285	149	275	48,843	459	6,259	15,089	12,543
142	456 Other Electric Revenue Demand Customer	F10	48,185,119	16,679,202	4,283,365	86,714	8,035,632	341,444	9,635	17,773	3,155,475	29,622	404,387	975,427	810,329
143	174	F30	48,185,119	16,679,202	4,283,365	86,714	8,035,632	341,444	9,635	17,773	3,155,475	29,622	404,387	975,427	810,329
144	175	F40	48,936,234	16,939,199	4,350,134	90,097	8,160,892	346,767	9,785	18,050	3,204,662	30,083	410,690	980,632	822,960
145	176		1,372,543,781	441,988,398	126,338,958	4,477,769	230,676,594	9,532,636	302,982	970,084	91,271,464	735,353	11,561,866	33,903,564	25,023,165
146	177														
147	178														
148	182 Miscellaneous Revenues														
149	184 Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-	-	-	-	-	-	-
150	185 Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-	-
151	186 Gain from Emission Allowances	F30	(1,466,401)	(437,186)	(140,576)	(6,489)	(276,658)	(11,979)	(354)	(1,063)	(90,211)	(783)	(15,019)	(55,206)	(34,457)
152	187 Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-	-	-	-	-	-
153	188 Impact Housing Interest Income	F10	(511,096)	(176,915)	(45,433)	(941)	(85,233)	(3,622)	(102)	(169)	(33,470)	(314)	(4,299)	(10,346)	(8,595)
154	421 (Gain)/Loss on Sale of Utility Plant	F10G	(1,977,496)	(614,101)	(186,009)	(8,430)	(361,892)	(15,601)	(456)	(1,272)	(123,681)	(1,098)	(19,308)	(65,552)	(43,052)
155	Total Miscellaneous Revenues		(1,977,496)	(614,101)	(186,009)	(8,430)	(361,892)	(15,601)	(456)	(1,272)	(123,681)	(1,098)	(19,308)	(65,552)	(43,052)
156	193 Miscellaneous Expenses	F80	-	-	-	-	-	-	-	-	-	-	-	-	-
157	4311 Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-	-	-	-	-	-
158	196 Divergence Fairness Adjustment	DFA	-	-	-	-	-	-	-	-	-	-	-	-	-
159	198 Production	F105	-	-	-	-	-	-	-	-	-	-	-	-	-
160	199 Transmission	F105	-	-	-	-	-	-	-	-	-	-	-	-	-
161	200 Distribution	F105	-	-	-	-	-	-	-	-	-	-	-	-	-
162	201														
163	202 Net Miscellaneous Revenues And Expense		(1,977,496)	(614,101)	(186,009)	(8,430)	(361,892)	(15,601)	(456)	(1,272)	(123,681)	(1,098)	(19,308)	(65,552)	(43,052)

Generation - Total - Unbundled		TRANSMISSION EXPENSE														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
388		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
389		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
390		F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
391		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
392		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
393		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
394		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
395		F95	-	-	-	-	-	-	-	-	-	-	-	-	-	-
396		F96	-	-	-	-	-	-	-	-	-	-	-	-	-	-
397		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
398		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
399		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
400		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
401		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
402		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
403		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
404		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
405		F95	-	-	-	-	-	-	-	-	-	-	-	-	-	-
406		F96	-	-	-	-	-	-	-	-	-	-	-	-	-	-
407		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
408		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
409		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
410		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
411		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
412		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
413		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
414		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
415		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
416		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
417		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
418		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
419		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
420		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
421		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
422		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
423		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
424		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
425		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
426		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
427		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	TOTAL TRANSMISSION EXPENSE															

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
442	FERC	COS	Utah	Residential	General	General	Street & Area	General	Irrigation	Traffic	Outdoor	General	Mobile	Industrial	Industrial	Industrial
443	ACCT	Factor	Jurisdiction	Sch 1	Large Dist.	+1 MW	Lighting	Trans	Sch 10	Signals	Lighting	Small Dist.	Home Park	Cust A	Cust B	Cust C
444	DESCRIPTION	F131	Normalized	Sch 1	Sch 6	Sch 8	Sch 7,11,12	Sch 9	Sch 10	Sch 15	Sch 15	Sch 23	Sch 25	Cust A	Cust B	Cust C
445	Operation Supervision & Eng	F131														
446	Load Dispatching	F20														
447	Station Expense	F120														
448	Overhead Line Expenses	F132														
449	Overhead Line Expense	F133														
450	Street Lighting & Signal Systems	F130														
451	Meter Expenses	F127														
452	Customer Installation Expenses	F20														
453	Misc. Distribution Expenses	F131														
454	Rents	F131														
455	Maint Supervision & Engineering	F131														
456	Maintenance of Structures	F119														
457	Maint of Station Equipment	F120														
458	Maintenance of Overhead Lines	F134														
459	Maint of Underground Lines	F135														
460	Maint of Line Transformers	F125														
461	Maint of Street Lighting & Signals	F130														
462	Maintenance of Meters	F127														
463	Maint of Misc. Distribution Plant	F131														
464	TOTAL DISTRIBUTION EXPENSE															
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489																
490	Supervision	F136														
491	Meter Reading Expense	F47														
492	Customer Receipts & Collections	F48														
493	Uncollectible Accounts	F80														
494	Misc. Customer Accounts Exp	F136														
495																
496																
497																
498																
499																
500	TOTAL CUSTOMER ACCOUNTS EXPENSE															

CUSTOMER ACCOUNTS EXPENSE

502 503 504 505 506 507 508 509 510 511 512 513 514 515 516 517 518 519 520 521 522 523 524 525 526 527 528 529 530 531 532 533 534 535	A	B DESCRIPTION	CUSTOMER SERVICE EXPENSE														Q Industrial Cust C		
			C	D	E	F	G	H	I	J	K	L	M	N	O	P			
536	F102G	Administrative & General Salaries	16,749,641	5,797,861	4,642,027	1,488,941	30,838	2,793,268	118,689	3,348	6,178	1,096,875	10,297	140,569	339,068	281,679			
537	F42	Customer - System	16,749,641	5,797,861	4,642,027	1,488,941	30,838	2,793,268	118,689	3,348	6,178	1,096,875	10,297	140,569	339,068	281,679			
538	F102G	Administrative & General Salaries	(4,134,062)	(1,430,989)	(1,145,722)	(367,493)	(7,811)	(689,420)	(25,294)	(827)	(1,525)	(270,725)	(2,541)	(34,695)	(83,687)	(69,523)			
539	F42	Customer - System	(4,134,062)	(1,430,989)	(1,145,722)	(367,493)	(7,811)	(689,420)	(25,294)	(827)	(1,525)	(270,725)	(2,541)	(34,695)	(83,687)	(69,523)			
540	F102G	Office Supplies & expenses	2,774,574	960,415	768,951	246,643	5,108	462,704	19,681	555	1,023	181,697	1,706	23,285	56,167	46,660			
541	F42	Customer - System	2,774,574	960,415	768,951	246,643	5,108	462,704	19,681	555	1,023	181,697	1,706	23,285	56,167	46,660			
542	F102G	Property Insurance	2,810,911	1,007,607	806,735	258,762	5,359	485,441	20,627	582	1,074	190,625	1,789	24,429	59,927	48,953			
543	F10	System Generation	955,785	330,844	264,888	84,964	1,760	158,392	6,773	191	353	62,591	888	8,021	19,448	16,073			
544	F102G	Injuries & Damages	2,056,940	713,045	570,886	183,116	3,793	343,528	14,597	412	780	134,898	1,266	17,288	41,700	34,642			
545	F138G	Employee Pensions & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
546	F102	Franchise Requirements	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
547	F102	Regulatory Commission Expense	559,070	228,339	148,107	45,861	3,342	68,848	4,699	154	198	40,564	354	3,430	8,238	6,918			
548	F103	Regulatory Expense - CCS	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
549	F102G	Duplicate Charges	(790,655)	(273,664)	(218,124)	(70,284)	(1,456)	(131,854)	(5,603)	(198)	(292)	(51,777)	(486)	(6,635)	(16,005)	(13,296)			
550	F102G	Misc General Expenses	899,661	311,416	249,334	79,974	1,656	150,033	6,375	180	332	58,916	553	7,550	18,212	15,130			
551	F42	Customer	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
552	F138G	Labor	2,526,589	873,639	700,107	224,738	4,689	421,779	17,913	506	939	165,392	1,552	21,240	51,485	42,619			
553	F102G	Rents	1,205,682	417,345	334,145	107,178	2,220	201,067	8,544	241	445	78,956	741	10,119	24,407	20,276			
554	F108	Maintenance of General Plant	2,233,444	891,109	576,567	185,767	15,147	287,954	19,484	741	1,108	159,588	1,323	15,007	46,945	32,706			
555	TOTAL ADMINISTRATIVE & GEN EXPENSE		27,950,580	9,825,937	7,695,912	2,465,166	84,846	4,552,738	202,464	5,926	10,592	1,647,610	17,142	229,608	564,805	462,836			
556	TOTAL O & M EXPENSE		1,050,267,573	334,205,735	288,560,158	97,590,032	3,000,425	188,144,180	7,692,554	235,388	591,027	68,702,557	597,348	8,900,836	31,567,658	21,479,595			

ADMINISTRATION & GENERAL EXPENSE	
SALES EXPENSE	
557	188,144,180
558	7,692,554
559	235,388
560	591,027
561	68,702,557
562	597,348
563	8,900,836
564	31,567,658
565	21,479,595

Generation - Total - Unbundled			DEPRECIATION EXPENSE														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
FERC	DESCRIPTION	Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch 7.11.12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C	
576	403SP	F10	60,663,440	20,996,553	16,612,352	5,392,612	111,688	10,116,589	429,967	12,130	22,375	3,972,636	37,293	599,109	1,228,029	1,020,177	
577	403NP	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
578	403HP	F10	9,850,323	3,405,674	2,729,937	874,634	18,136	1,642,697	69,800	1,970	3,633	645,063	6,055	82,667	199,403	164,653	
579	403OP	F10	13,613,337	4,712,235	3,772,826	1,210,143	25,064	2,270,240	96,465	2,722	5,021	891,490	8,369	114,248	275,579	228,935	
580	Other Production Depreciation	F10	1,155,686	400,042	320,292	102,734	2,128	1,927,314	8,188	231	426	75,682	710	9,699	23,395	19,435	
581	Simple Cycle Combustion Turbine	F10	35,314,033	12,223,896	9,786,998	3,138,203	65,017	5,889,174	250,238	7,061	13,025	2,312,592	21,709	296,368	714,873	593,876	
582	System Generation	F10	50,085,085	17,336,173	13,880,116	4,452,081	92,209	8,352,144	354,693	10,014	18,473	3,279,784	30,789	420,315	1,013,848	842,247	
583	Total 403OP																
584	Transmission Depreciation	F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
585	Distribution Depreciation	F118	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
586	Land Rights	F119	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
587	Structures	F120	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
588	Station Equip	F121	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
589	Poles & Towers	F122	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
590	OH Conductors	F123	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
591	UG Conduit	F124	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
592	UG Conductor	F125	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
593	Line Transformer	F126	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
594	Substations	F127	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
595	Meters	F128	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
596	Inst Cust Premises	F129	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
597	Leased Property	F130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
598	Street Lighting	F130	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
599	Total Distribution Expense																
600	General Depreciation	F107G	1,360,093	470,784	376,939	120,604	2,504	226,817	9,638	272	502	88,068	836	11,414	27,533	22,873	
601	Situs	F107G	2,842,121	963,796	787,671	252,647	5,233	473,969	20,140	368	1,046	166,121	1,747	23,692	57,354	47,796	
602	System Generation	F105G	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
603	System Overheads	F105G	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
604	Customer - System	F105G	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
605	Energy - System	F105G	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
606	Simple Cycle Combustion Turbine	F105G	8,324	2,482	2,256	798	31	1,570	68	2	6	512	4	85	313	196	
607	System Generation	F105G	2,749	952	762	244	5	458	19	1	1	180	1	23	56	46	
608	System Overheads	F105G	48,911	16,930	13,555	4,348	90	8,157	347	10	18	3,203	30	410	990	823	
609	Customer - System	F105G	4,262,197	1,474,953	1,181,182	378,941	7,863	30,211	853	1,575	279,083	2,620	35,785	86,426	71,733		
610	Total General Expense																
611	General Vehicles	F105G	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
612	Mining Depreciation	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
613	Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
614	TOTAL DEPRECIATION EXPENSE		124,858,026	43,219,352	34,603,617	11,099,268	229,896	20,822,402	884,771	24,967	46,057	8,176,547	76,756	1,047,877	2,527,706	2,099,809	
615	Amort of LT Plant - Cap. Lease Gen	404CLG	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
616	Division	F10	71	25	20	6	0	12	1	0	0	5	0	1	1	1	
617	System Overheads	F102G	240,974	83,413	66,784	21,421	444	40,186	1,708	48	89	15,761	148	2,022	4,876	4,052	
618	Customer - System	F42	241,045	83,437	66,804	21,427	444	40,198	1,708	48	89	15,785	148	2,023	4,880	4,054	
619	Total Amort. Cap. Lease General																
620	Amort of LT Plant - Cap Lease Steam	404CLS	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
621	Amort of LT Plant - Intangible Plant	404IP	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
622	Situs	F107G	1,187	411	329	106	2	198	8	0	0	78	1	10	24	20	
623	System Generation	F105G	6,272,893	2,171,352	1,738,482	557,622	11,549	10,046,104	44,450	1,254	2,314	410,790	3,856	52,644	126,964	105,491	
624	System Overheads	F102G	3,946,511	1,366,079	1,093,744	350,821	7,286	688,143	27,965	789	1,456	258,443	2,426	33,121	79,890	66,368	
625	Customer - System	F42	124,723	37,184	33,800	11,956	467	23,531	1,019	30	92	7,673	67	1,277	4,695	2,931	
626	Energy - System	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
627	Cholla	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
628	Total Amort. Intangible Plant		10,345,314	3,575,026	2,866,354	920,505	19,284	1,727,976	73,443	2,074	3,862	676,984	6,350	87,052	211,594	174,810	

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC	DESCRIPTION	COS	Utah	Residential	General	General	Street & Area	General	Irrigation	Traffic	Outdoor	General	Mobile	Industrial	Industrial	Industrial
ACCT	Amount of LT Plant - Other Plant	Factor	Jurisdiction	Sch 1	Large Dist.	+1 MW	Sch 7,11,12	Sch 9	Sch 10	Sch 15	Lighting	Small Dist.	Home Park	Curt A	Curt B	Curt C
656	657	F10	Normalized	Sch 8	Sch 6	Sch 8	Sch 7,11,12	Sch 9	Sch 10	Sch 15	Sch 15	Sch 23	Sch 25	Curt A	Curt B	Curt C
655	656	F10	2,391,001	827,641	662,647	212,548	4,402	398,737	16,943	478	832	156,578	1,470	20,068	48,402	40,208
657	658	F10	26	9	7	2	0	4	0	0	0	2	0	0	0	1
659	660	F10	13,058,165	4,514,075	3,618,389	1,161,661	24,279	2,180,387	92,666	2,616	4,863	854,639	8,017	109,819	268,511	220,432
661	662	F10	27,831,888	9,533,916	7,700,892	56,185	4,687,004	199,278	5,652	11,031	1,814,454	16,943	237,420	599,565	481,921	481,921
663	664	F10IG	27,831,888	9,533,916	7,700,892	56,185	4,687,004	199,278	5,652	11,031	1,814,454	16,943	237,420	599,565	481,921	481,921
665	666	F10IG	(788,355)	(270,054)	(218,132)	(1,563)	(132,782)	(5,645)	(160)	(312)	(6,725)	(480)	(6,725)	(16,383)	(13,651)	(13,651)
667	668	F10IG	(788,355)	(270,054)	(218,132)	(1,563)	(132,782)	(5,645)	(160)	(312)	(6,725)	(480)	(6,725)	(16,383)	(13,651)	(13,651)
669	670	F10IG	167,243,098	57,268,739	46,276,014	331,606	28,164,425	1,197,459	33,983	66,288	10,803,140	101,812	1,428,668	3,602,812	2,895,884	2,895,884
671	672	F10IG	(66,224,339)	(19,944,982)	(15,110,274)	(115,446)	(8,895,219)	(416,898)	(11,824)	(23,078)	(3,795,841)	(65,446)	(438,663)	(1,234,260)	(1,008,179)	(1,008,179)
673	674	F10IG	109,016,757	37,344,777	30,164,740	216,160	18,359,207	780,573	22,139	43,211	7,107,299	66,387	929,395	2,348,522	1,887,706	1,887,706
675	676	F10IG	6,814	2,031	1,847	26	1,268	58	2	5	4	70	257	267	169	169
677	678	F10IG	1,620,025	562,900	480,362	2,892	270,899	11,515	325	589	13,638	106,417	999	13,638	32,886	27,328
679	680	F10IG	(52,635)	(42,688)	(47,171)	(1,424)	(2,211)	(385)	(1,248)	(1,248)	(1,248)	(1,248)	(1,248)	(1,248)	(1,248)	(1,248)
681	682	F10IG	158,332,263	55,305,256	44,327,987	295,607	26,688,510	1,133,841	32,011	59,215	10,472,706	86,299	1,343,611	3,248,256	2,684,071	2,684,071
683	684	F10IG	158,332,263	55,305,256	44,327,987	295,607	26,688,510	1,133,841	32,011	59,215	10,472,706	86,299	1,343,611	3,248,256	2,684,071	2,684,071
685	686	F10IG	329,764	98,315	88,387	1,234	62,219	2,684	80	244	20,287	176	3,377	12,415	7,749	7,749
687	688	F10IG	86,054	25,278	23,551	163	14,280	608	17	33	5,556	52	720	1,792	1,453	1,453
689	690	F10IG	1,481,906	512,960	410,698	2,728	247,131	10,501	286	547	97,045	811	12,437	29,999	24,921	24,921
691	692	F10IG	1,481,906	512,960	410,698	2,728	247,131	10,501	286	547	97,045	811	12,437	29,999	24,921	24,921
693	694	F10IG	1,502,840	514,804	415,826	2,980	253,985	10,760	305	596	97,975	915	12,820	32,375	26,022	26,022
695	696	F10IG	1,502,840	514,804	415,826	2,980	253,985	10,760	305	596	97,975	915	12,820	32,375	26,022	26,022
697	698	F10IG	14,911,740	5,132,650	4,128,958	28,604	2,590,003	106,320	3,007	5,724	97,420	9,118	126,262	312,391	254,808	254,808
699	700	F10IG	1,681,687	496,408	450,322	6,220	313,502	13,574	401	1,228	102,225	888	17,019	62,558	39,045	39,045
701	702	F10IG	69,061,161	21,826,820	17,476,880	116,103	10,516,447	446,857	12,609	23,280	4,129,654	39,767	529,232	1,776,967	1,080,499	1,080,499
703	704	F10IG	8,046,390	2,786,283	2,230,823	14,820	1,342,883	57,038	1,610	2,989	8,257,126	4,946	67,503	162,946	135,367	135,367
705	706	F10IG	370,237,907	128,156,074	102,608,288	681,898	61,743,975	2,623,566	74,032	136,570	24,945,485	227,601	3,107,213	7,495,274	6,226,454	6,226,454
707	708	F10IG	461,321,449	158,554,299	127,834,723	854,950	76,992,980	3,271,918	92,358	171,168	30,199,473	283,377	3,676,634	9,388,297	7,776,318	7,776,318
709	710	F10IG	301,399,187	104,249,043	81,907,196	(598,949)	(50,304,070)	(2,138,077)	(60,346)	(111,953)	(19,726,767)	(185,078)	(2,533,023)	(6,138,041)	(5,082,247)	(5,082,247)

873	330	F10	6,634,472	2,988,809	2,392,974	767,552	15,897	1,439,935	61,185	1,727	3,185	585,441	5,308	72,464	174,790	145,206
874	331	F10	42,891,204	14,846,722	11,886,950	3,812,768	78,968	7,152,788	303,931	8,576	15,820	2,808,795	26,367	359,958	866,260	721,301
875	332	F10	17,871,765	60,877,730	48,741,436	15,633,933	323,800	29,328,402	1,246,243	35,167	64,869	11,517,226	108,117	1,475,978	3,960,229	2,957,635
876	333	F10	46,981,791	16,282,668	13,020,620	4,176,395	86,499	7,834,996	332,917	9,394	17,329	3,076,672	28,882	394,288	951,087	790,092
877	334	F10	24,732,465	6,561,103	6,854,403	2,186,566	45,535	4,124,550	175,256	4,945	9,122	1,619,642	15,204	207,564	500,667	415,926
878	335	F10	1,036,125	358,653	287,154	92,105	1,908	172,790	7,342	207	392	67,852	637	8,896	20,975	17,425
879	336	F10	6,787,125	2,349,353	1,880,997	603,334	12,496	1,131,861	48,094	1,357	2,503	444,465	4,772	58,960	137,394	114,139
880	H00	F10	306,934,938	106,245,038	85,084,534	27,284,654	565,103	51,186,262	2,174,969	61,373	113,211	20,100,094	188,888	2,575,907	6,213,382	5,161,723
881	A	Generation - Total - Unbundled														
882	FERC ACCT	F10	60,206,148	20,840,262	16,685,647	5,351,961	110,846	10,040,329	426,626	12,039	22,207	3,942,690	37,012	505,271	1,218,772	1,012,486
883	ACC	F10	1,810,832	626,817	501,857	160,972	3,334	301,985	12,832	362	668	118,595	1,113	15,197	36,657	30,453
884	ACC	F10	62,016,980	21,467,078	17,187,504	5,512,933	114,180	10,342,313	439,458	12,401	22,875	4,061,275	38,125	520,688	1,255,430	1,042,939
885	340	F10	3,691,073	1,277,659	1,023,951	328,114	6,798	615,545	26,155	738	1,361	241,715	2,869	39,977	74,720	62,073
886	341	F10	989,089	342,371	274,118	87,924	1,821	164,946	7,009	198	365	64,772	6,008	8,301	20,022	16,633
887	342	F10	4,880,182	1,620,031	1,297,069	418,038	8,617	780,491	33,184	936	1,726	306,487	2,877	39,278	94,742	78,706
888	343	F10	1,090,331,117	377,416,372	302,176,445	96,923,822	2,007,426	181,828,981	7,726,185	218,018	402,163	71,401,964	670,280	9,150,445	22,071,923	18,336,093
889	344	F10	23,873,435	6,263,751	6,816,329	2,122,204	43,954	3,081,273	169,169	4,774	8,806	1,583,388	14,978	200,354	483,278	401,479
890	345	F10	1,114,204,552	386,680,123	308,792,775	99,046,026	2,051,380	185,911,254	7,895,354	222,792	410,969	72,965,352	684,956	9,350,799	22,555,200	18,737,573
891	346	F10	137,064,658	47,444,712	37,986,361	12,184,217	252,352	22,857,702	971,253	27,407	50,596	8,975,884	84,360	1,150,595	2,774,644	2,305,016
892	000	F10	6,673,719	2,379,327	1,904,986	611,032	12,855	1,146,302	46,708	1,374	2,535	450,136	4,228	57,887	138,147	115,595
893	Total Other Production Plant	F10	143,936,377	48,624,039	39,891,356	12,795,249	285,007	24,004,004	1,076,960	28,761	53,091	9,426,020	80,466	1,207,582	2,913,791	2,420,611
894	345	F10	87,038,252	30,128,152	24,121,947	7,737,173	160,248	14,515,007	616,761	17,404	32,104	5,689,830	53,507	730,456	1,761,943	1,463,722
895	346	F10	1,264,287	437,631	350,387	112,397	2,328	210,840	8,959	253	466	82,794	777	10,610	25,593	21,262
896	347	F10	88,302,539	30,565,783	24,472,334	7,849,560	162,575	14,725,847	625,720	17,657	32,570	5,782,624	54,284	741,068	1,787,537	1,484,983
897	348	F10	4,891,158	1,683,066	1,355,545	434,794	9,005	815,678	34,659	978	1,804	320,305	3,007	41,048	99,013	82,255
898	000	F10	1,428,219,246	484,375,807	395,819,406	126,860,027	2,828,517	238,178,177	10,120,480	285,581	526,792	93,529,074	877,996	11,986,122	28,911,900	24,018,356
899	349	F10	4,533,178,960	1,569,152,646	1,256,333,863	402,972,111	8,346,108	755,979,380	32,122,515	906,436	1,672,041	296,862,006	2,786,787	38,044,043	91,766,596	76,234,449
900	TOTAL PRODUCTION PLANT	F10														
901	350	F10														
902	Demand	F10														
903	Direct Assigned	F10														
904	Structures and Improvements	F10														
905	Demand	F10														
906	Direct Assigned	F10														
907	Station Equipment	F10														
908	Demand	F10														
909	Direct Assigned	F10														
910	Towers and Fixtures	F10														
911	Demand	F10														
912	Direct Assigned	F10														
913	Poles and Fixtures	F10														
914	Demand	F10														
915	Direct Assigned	F10														
916	Overhead Conductors	F10														
917	Demand	F10														
918	Direct Assigned	F10														
919	Underground Conductors	F10														
920	Demand	F10														
921	Direct Assigned	F10														
922	Roads and Trails	F10														
923	Demand	F10														
924	Direct Assigned	F10														
925	Unclassified Trans Plant - Acct 300	F10														
926	TOTAL TRANSMISSION PLANT	F10														

Generation - Total - Unbundled		DISTRIBUTION PLANT																																																																
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q																																																		
971	972	973	974	975	976	977	978	979	980	981	982	983	984	985	986	987	988	989	990	991	992	993	994	995	996	997	998	999	1000	1001	1002	1003	1004	1005	1006	1007	1008	1009	1010	1011	1012	1013	1014	1015	1016	1017	1018	1019	1020	1021	1022	1023	1024	1025	1026	1027	1028	1029	1030	1031	1032	1033	1034	1035	1036	1037
FERC ACCT	DESCRIPTION	COS Factor	Jurisdiction Normalized	Utah Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	Trans Sch 9	General Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C																																																		
380	Land and Land Rights Demand Primary Assigned	F20 A	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																		
361	Structures and Improvements Demand Primary Assigned	F20 A	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																		
362	Station Equipment Demand Primary Assigned	F20 A	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																		
364	Poles, Towers & Fittings Demand Primary Assigned	F20 F22 A	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																		
365	Overhead Conductors Demand Primary Assigned	F20 F22 A	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																		
366	Underground Conduit Demand Primary Assigned	F20 F22 A	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																		
367	Underground Conductors Demand Primary Assigned	F20 F22 A	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																		
368	Line Transformers Demand Secondary Assigned	F21 A	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																		
369	Services Customer Assigned	F70 A	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																		
370	Meters Customer Assigned	F80 A	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																		
371	Install on Customers' Premises Demand Primary Assigned	F20 F22 A	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																		
372	Leased Property Demand Primary Assigned	F20 F22 A	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																		
373	Street Lights	A	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																		
D00	Unclassified Dist Plant - Acct 300	F22	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																		
D50	Unclassified Dist Sub - Acct 300	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																		
	TOTAL DISTRIBUTION PLANT		-	-	-	-	-	-	-	-	-	-	-	-	-	-																																																		

GENERAL PLANT																		
Generation - Total - Unbundled		A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
ACC	FERC	COG	DESCRIPTION	Factor	COG	COG	COG	COG	COG	COG	COG	COG	COG	COG	COG	COG	COG	COG
1039			Land and Land Rights															
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1123	Generation - Total - Unbundled															
1124																
1125																
1126	FERC ACCT 386															
1127	DESCRIPTION															
1128	Mc. Equipment															
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Generation - Total - Unbundled		MISC RATE BASE														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
1191	Plant Held For Future Use	F10	3,862,372	1,336,954	1,070,425	343,341	7,111	644,112	27,389	772	1,425	252,933	2,374	32,414	78,187	64,953
1192	Production	F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1193	Transmission	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1194	Distribution	F102	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1195	General	F30	405,857	121,000	109,988	38,907	1,519	76,571	3,315	98	300	24,968	217	4,157	15,279	9,537
1200	Mining	F10	4,268,229	1,457,954	1,180,413	382,249	8,830	720,683	30,685	870	1,724	277,901	2,951	36,571	93,467	74,480
1201	Total Plant Held For Future Use	F10	21,994,998	7,613,533	6,095,736	1,955,222	40,485	3,866,014	155,859	4,398	8,113	1,440,375	13,521	184,990	445,552	369,890
1205	Electric Plant Acquisition Adjust	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1206	Nuclear Fuel	F11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1207	Nuclear Fuel	F11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1208	Weatherization	F30	93,477,688	27,669,036	25,332,711	8,961,190	349,915	17,635,966	763,610	22,584	66,060	5,750,615	49,939	957,408	3,519,182	2,196,482
1209	Fuel Stock	F30	3,610,053	1,104,963	1,040,622	372,012	14,803	735,123	17,686	2,874	2,874	237,753	2,100	39,921	148,305	92,938
1210	Cholla	F33	97,287,751	28,973,999	26,373,333	9,333,202	364,718	18,371,089	781,296	23,536	71,934	5,988,368	52,039	997,329	3,667,487	2,289,420
1211	Total Fuel Stock	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1212	Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213	DG&T Working Capital Deposit	F30	(1,388,751)	(414,036)	(376,355)	(133,152)	(5,199)	(262,009)	(11,345)	(336)	(1,026)	(85,434)	(742)	(14,224)	(52,283)	(32,632)
1214	DG&T Working Capital Deposit	F30	(1,010,667)	(301,316)	(273,894)	(66,887)	(3,783)	(190,678)	(8,256)	(244)	(747)	(62,175)	(540)	(10,351)	(38,049)	(23,748)
1215	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1221	Materials and Supplies	F102G	64,431,989	22,303,030	17,656,804	5,727,613	118,627	10,745,054	456,571	12,884	23,765	4,219,425	39,609	540,736	1,304,317	1,083,552
1222	Cholla	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1225	Total Materials and Supplies	F102G	64,431,989	22,303,030	17,656,804	5,727,613	118,627	10,745,054	456,571	12,884	23,765	4,219,425	39,609	540,736	1,304,317	1,083,552
1226	Stores Expense Undistributed	F102G	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1227	Provo Working Capital Deposit	F102G	(68,722)	(34,173)	(27,360)	(8,776)	(182)	(16,464)	(700)	(20)	(36)	(6,465)	(61)	(825)	(1,998)	(1,660)
1228	Prepayments	F30	6,846,107	2,300,539	1,841,915	590,799	12,236	1,106,344	47,095	1,329	2,451	435,230	4,086	55,776	134,539	111,768
1229	System Energy	F30	1,103,410	328,966	299,027	105,778	4,130	206,175	9,014	267	815	67,890	589	11,301	41,540	25,927
1230	Total Prepayments	F30	7,749,518	2,629,505	2,140,942	696,576	16,367	1,316,518	56,109	1,596	3,267	503,111	4,675	67,076	176,080	137,695
1231	Misc Regulatory Assets	F102G	3,871,184	1,374,619	1,100,561	353,014	7,311	662,258	28,140	794	1,465	260,059	2,441	33,328	80,390	66,783
1232	Cholla	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1233	Total Misc Regulatory Assets	F102G	3,871,184	1,374,619	1,100,561	353,014	7,311	662,258	28,140	794	1,465	260,059	2,441	33,328	80,390	66,783
1234	Misc Deferred Debts	F102G	16,914,627	5,853,933	4,686,921	1,603,341	31,136	2,829,282	119,837	3,382	6,238	1,107,483	10,396	141,928	342,417	284,403
1235	System Energy	F30	2,857,555	851,939	774,465	273,338	10,697	539,121	23,343	680	2,111	175,793	1,527	29,267	107,579	67,145
1241	Cash Working Capital	F137G	14,677,054	4,670,387	4,032,509	1,363,790	41,930	2,629,237	107,500	3,289	8,259	932,141	8,348	138,361	441,145	300,168
1243	Other Working Capital	F137G	1,393,923	443,560	392,979	129,522	3,982	249,706	10,210	312	784	88,528	793	13,141	41,897	26,508
1244	Cholla	F33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1245	Total Other Working Capital	F137G	1,393,923	443,560	392,979	129,522	3,982	249,706	10,210	312	784	88,528	793	13,141	41,897	26,508
1246	Nuclear Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1247	Misc Deferred Debts-Trojan	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1248	Misc Deferred Debts-Trojan	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1249	Impact Housing - Notes Receivable	F30	233,045,687	75,422,935	63,947,014	21,479,662	634,730	41,252,812	1,749,249	51,152	126,852	14,838,110	134,599	2,156,926	6,607,631	4,644,014
1251	TOTAL RATE BASE ADDITIONS															
1252																
1253																

Generation - Total - Unbundled	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	UTAH JURISDICTION NORMALIZED	RESIDENTIAL SCH 1	GENERAL LARGE DIST SCH 6	GENERAL +1 MW SCH 8	STREET & AREA LIGHTING SCH 7,11,12	GENERAL TRANS SCH 9	IRRIGATION SCH 10	TRAFFIC SIGNALS SCH 15	OUTDOOR LIGHTING SCH 15	GENERAL SMALL DIST SCH 23	MOBILE HOME PARK SCH 25	INDUSTRIAL COST A	INDUSTRIAL COST B	INDUSTRIAL COST C			
1255																	
1256																	
1257																	
1258																	
1259																	
1260																	
1261	F51	Customer Service Deposits															
1262																	
1263																	
1264																	
1265	F102G	Accum Prov for Property Insurance															
1266																	
1267	F102G	Accum Prov for Property Insurance															
1268																	
1269	F102G	Accum Prov for Injuries & Damages															
1270																	
1271	F102G	Accum Prov for Pension & Benefits															
1272																	
1273	F102G	Accum Hydro Reforestation Obligation															
1274																	
1275	F102G	Reg Liabilities - Insurance Provision															
1276																	
1277	F10	System Overhead															
1278																	
1279	F10	Accum Misc Oper Prov - Trojan															
1280																	
1281	F50	Customer Advances for Const															
1282																	
1283	F30	SO2 Emissions															
1284																	
1285	F10	Other Deferred Credits															
1286																	
1287	F10	Accum Deferred Income Taxes															
1288																	
1289	F10	Accum Deferral for IBT															
1290																	
1291	F10	Customer - System															
1292																	
1293	F10	Simple Cycle Combustion Turbine															
1294																	
1295	F10	Total Accum Deferred Income Taxes															
1296																	
1297	F104G	Accum Deferred Income Taxes															
1298																	
1299	F138G	Labor															
1300																	
1301	F104G	Accum Deferred Income Taxes															
1302																	
1303	F104G	Accum Investment Tax Credit															
1304																	
1305	F104G	TOTAL RATE-BASE DEDUCTIONS															
1306																	
1307	F104G	Accum Deferred Income Taxes															
1308																	
1309	F108P	Steam Prod Accumulated Depr															
1310																	
1311	F108P	Cholla															
1312																	
1313	F108P	Nuclear Prod Accumulated Depr															
1314																	
1315	F108P	Hydraulic Prod Accum Depr															
1316																	
1317	F108P	Other Production - Accum Depr															
1318																	
1319	F108P	Simple Cycle Combustion Turbine															
1320																	
1321	F108P	Total Other Production - Accum Depr															
1322																	
1323																	
1324																	
1325																	
1326																	
1327																	
1328																	
1329																	
1330	F108P	Transmission Plant Accum Depr															
1331																	
1332																	
1333																	
1334																	
1335	F118	Land and Land Rights															
1336																	
1337	F119	Structures and Improvements															
1338																	
1339	F120	Station Equipment															

Generation

TAB 4.2 - Page 17

COS UT Jun 2012

Generation - Total - Unbundled	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
1341																	
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GENERAL PLANT

ACCUMULATED AMORTIZATION

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
Monthly Wkt Factors
12 Months Ended Jun 2012

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	DESCRIPTION	Utah Jurisdiction Normalized	Residential Sch.1	Large Dist. Sch.6	General +1 MW Sch.8	General Lighting Sch.9	Street & Area Lighting Sch.10,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.15	Outdoor Lighting Sch.15	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
14	Operating Revenues	246,014,680	83,096,528	75,008,678	21,823,949	746,986	36,997,689	1,492,320	49,693	185,091	17,666,824	124,607	1,621,495	3,221,602	3,379,219	
15	Operating Expenses	98,069,048	33,244,071	27,208,070	8,783,113	205,279	16,738,242	648,713	20,440	38,223	6,435,480	59,030	833,438	2,153,457	1,701,490	
16	Operation & Maintenance Expenses	42,463,740	14,582,548	11,875,439	3,744,925	77,563	7,335,239	298,523	8,424	15,539	2,758,816	25,898	355,167	852,811	732,850	
17	Depreciation Expense	2,454,356	842,855	674,828	216,453	4,483	423,967	17,264	487	898	159,457	1,497	20,528	48,292	42,358	
18	Amortization Expense	11,714,901	4,028,268	3,228,318	1,035,347	19,360	2,012,334	82,480	2,251	4,113	758,417	7,162	98,232	236,935	202,684	
19	Taxes Other Than Income	(5,748,602)	(2,308,966)	(1,041,665)	(511,949)	84,680	(2,791,026)	(107,523)	(1,076)	29,720	181,960	(1,928)	(201,475)	(764,661)	(390,013)	
20	Income Taxes - Federal	(447,503)	(179,743)	81,088	(39,853)	6,592	(216,481)	(8,370)	(84)	2,314	14,164	(928)	(15,684)	(59,525)	(30,984)	
21	Income Taxes - State	29,835,319	10,259,127	8,221,828	2,636,804	49,305	5,124,880	210,058	5,732	10,475	1,931,525	18,241	250,177	600,875	516,192	
22	Income Taxes Deferred	(346,398)	(119,098)	(65,447)	(30,611)	(572)	(59,498)	(2,439)	(67)	(122)	(22,423)	(78)	(2,904)	(6,976)	(5,992)	
23	Investment Tax Credit Adj	(128,477)	(44,120)	(55,325)	(11,331)	(235)	(22,193)	(903)	(25)	(47)	(8,347)	(212)	(1,075)	(2,580)	(2,217)	
24	Misc Revenue & Expense															
25	Total Operating Expenses	177,866,425	60,304,940	52,000,466	15,822,898	446,454	28,555,557	1,137,793	36,082	101,114	12,208,039	98,663	1,336,404	3,056,628	2,758,368	
26	Operating Revenue For Return	68,148,255	22,791,588	23,808,212	6,001,052	309,532	8,442,132	354,527	13,911	83,977	5,457,786	25,924	285,091	162,974	620,851	
27	Rate Base :															
28	Electric Plant In Service	2,144,772,471	736,540,401	589,707,222	188,150,011	3,917,557	370,489,780	15,077,902	425,469	784,635	139,343,270	1,308,073	17,938,900	43,074,079	37,014,970	
29	Plant Held For Future Use	226,393	77,746	62,247	19,966	414	39,107	1,592	45	83	14,708	138	1,894	4,547	3,907	
30	Electric Plant Acquisition Adj															
31	Nuclear Fuel															
32	Prepayments	2,919,396	1,002,555	802,690	257,465	5,332	504,300	20,524	579	1,068	189,670	1,781	24,418	56,631	50,384	
33	Fuel Stock	615,752	211,457	169,302	54,304	1,125	106,266	4,329	122	225	40,005	376	5,150	12,366	10,627	
34	Materials & Supplies	8,519,671	2,925,755	2,442,490	781,359	15,662	1,471,698	59,894	1,690	3,118	553,512	5,196	71,259	171,103	147,035	
35	Misc Deferred Debits	4,306,636	1,459,959	1,154,879	385,722	9,015	735,053	28,489	896	1,679	262,623	2,592	36,602	94,572	74,723	
36	Cash Working Capital															
37	Weatherization Loans															
38	Miscellaneous Rate Base															
39	Total Rate Base	2,161,380,519	742,217,872	594,278,831	190,618,827	3,949,005	373,346,335	15,192,729	428,903	791,007	140,423,788	1,318,156	18,078,222	43,412,288	37,301,646	
40	Rate Base Deductions :															
41	Accum Provision For Depreciation	(573,465,363)	(196,934,726)	(157,674,759)	(50,574,558)	(1,047,469)	(99,061,116)	(4,031,500)	(113,761)	(209,648)	(37,257,330)	(349,750)	(4,796,469)	(11,517,063)	(9,897,013)	
42	Accum Provision For Amortization	(30,095,323)	(10,335,091)	(8,274,737)	(2,654,142)	(54,971)	(5,198,694)	(211,572)	(5,970)	(11,013)	(1,955,256)	(18,355)	(251,718)	(604,413)	(519,392)	
43	Accum Deferred Income Taxes	(322,856,915)	(110,872,820)	(88,769,744)	(28,473,109)	(589,717)	(55,770,764)	(2,269,705)	(64,047)	(118,143)	(20,875,606)	(196,907)	(2,700,378)	(6,484,023)	(5,571,952)	
44	Unamortized ITC	(26,954)	(9,258)	(7,411)	(2,377)	(49)	(4,656)	(189)	(5)	(10)	(1,751)	(16)	(225)	(541)	(465)	
45	Customer Advance For Construction	(3,051,596)	(480,192)	(64,547)	(44,722)	(220,551)	(1,704,178)	(6,748)	(8,319)	(19,441)	(482,837)	-	-	-	-	
46	Customer Service Deposits	(2,910,533)	(989,583)	(800,311)	(256,702)	(5,377)	(502,612)	(20,463)	(377)	(1,065)	(189,107)	(1,775)	(24,344)	(58,457)	(50,219)	
47	Misc Rate Base Deductions	(532,406,623)	(319,631,668)	(255,611,508)	(82,005,610)	(1,918,074)	(162,242,023)	(6,540,177)	(192,660)	(359,519)	(60,861,898)	(566,803)	(7,773,135)	(18,864,487)	(16,038,041)	
48	Total Rate Base Deductions	1,228,953,896	422,586,204	338,667,322	108,613,217	2,030,931	211,104,312	8,652,552	236,123	431,489	79,561,901	751,352	10,305,087	24,750,801	21,262,604	
49	Return On Rate Base	5.55%	5.39%	6.97%	5.53%	14.80%	4.00%	4.10%	5.76%	19.46%	6.86%	3.45%	2.77%	0.66%	2.92%	
50	Return On Equity	5.30%	5.01%	8.05%	5.26%	23.13%	2.32%	2.51%	5.72%	32.12%	7.83%	1.27%	-0.05%	-4.11%	0.24%	

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
Monthly Wgt Factors
12 Months Ended Jun 2012

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch. 1	General Large Dist. Sch. 5	General +1 MW Sch. 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch. 9	Irrigation Sch. 10	Traffic Signals Sch. 15	Outdoor Lighting Sch. 15	Small Dist. Sch. 23	Mobile Home Park Sch. 25	Industrial Cust. A	Industrial Cust. B	Industrial Cust. C
83	Total Rate Base		1,228,953,896	422,586,204	338,687,322	108,613,217	2,030,931	211,104,312	8,652,552	236,123	431,489	79,561,901	751,352	10,305,087	24,750,801	21,282,604
84																
85	Return On Ratebase (\$3)	5.07%	69,650,651	23,949,966	19,193,885	6,155,827	115,103	11,964,264	490,381	13,382	24,455	4,509,151	42,493	584,038	1,402,745	1,205,053
86	Operating & Maintenance Expense		98,069,048	33,244,071	27,208,070	8,783,113	205,279	16,738,242	648,713	20,440	38,223	6,435,480	59,030	833,438	2,153,457	1,701,490
87	Bad Debt to Produce ROR															
88	Depreciation Expense		42,463,740	14,562,546	11,675,439	3,744,925	77,563	7,335,239	298,523	8,424	15,539	2,756,816	25,988	355,167	852,811	732,850
89	Amortization Expense		2,454,356	842,855	674,828	216,453	4,483	423,967	17,254	487	898	159,457	1,497	20,528	49,292	42,358
90	Taxes Other Than Income		11,714,901	4,028,268	3,228,318	1,035,347	19,360	2,012,334	82,480	2,251	4,113	758,417	7,162	98,232	235,935	202,664
91	Federal Income Taxes		(5,748,602)	(2,308,866)	1,041,665	(511,949)	84,690	(2,791,026)	(107,523)	(1,076)	29,720	181,950	(11,927)	(201,475)	(764,661)	(398,013)
92	FIT Adj to Produce Target ROR															
93	State Income Taxes		(447,503)	(179,743)	81,069	(99,653)	6,592	(216,481)	(6,370)	(84)	2,314	14,164	(928)	(15,664)	(59,525)	(30,984)
94	State Income Taxes															
95	State Income Taxes															
96	State Income Taxes															
97	Deferred Income Taxes		29,835,319	10,259,127	8,231,628	2,636,504	49,305	5,124,969	210,058	5,732	10,475	1,931,535	18,244	250,177	600,875	516,102
98	Investment Tax Credit		(346,358)	(119,098)	65,447	(30,811)	(672)	(59,468)	(4,399)	(87)	(122)	(22,342)	(712)	(2,904)	(6,878)	(5,982)
99	Misc Revenue & Expenses		(128,477)	(44,200)	(35,325)	(11,331)	(235)	(22,193)	(933)	(25)	(147)	(8,347)	(78)	(1,075)	(2,580)	(2,217)
100	Revenue Credits		(34,082,603)	(11,605,993)	(9,486,389)	(3,051,830)	(71,500)	(5,739,678)	(242,071)	(6,951)	(14,597)	(2,230,819)	(20,428)	(288,384)	(734,036)	(590,528)
101	Total Revenue Requirements		213,434,474	72,649,513	61,707,962	18,926,694	490,057	34,780,162	1,386,103	42,513	110,972	14,487,371	120,937	1,632,059	3,727,337	3,372,892
102	Operating Revenues		211,932,077	71,491,135	66,122,289	18,772,119	675,486	31,258,011	1,250,249	42,742	170,694	15,436,006	104,178	1,333,111	2,487,566	2,788,690
103	Increase / (Decrease) Required to Earn Equal Rates of Return		1,502,396	1,158,378	(4,414,327)	154,575	(185,439)	3,522,151	135,855	(229)	(59,522)	(948,635)	16,659	298,947	1,239,772	584,202
104	Existing Revenues		211,932,077	71,491,135	66,122,289	18,772,119	675,486	31,258,011	1,250,249	42,742	170,694	15,436,006	104,178	1,333,111	2,487,566	2,788,690
105	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.71%	1.62%	-6.68%	0.82%	-27.45%	11.27%	10.67%	-0.54%	-34.91%	-6.15%	15.99%	22.42%	49.84%	20.95%
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113																
114																

204	Transmission - Total - Unbundled		STEAM POWER GENERATION														
205	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
206	FERC	DESCRIPTION	COS	Utah	Residential	General	General	Street & Area	General	Irrigation	Traffic	Outdoor	General	Mobile	Industrial	Industrial	
207	ACCT		Factor	Jurisdiction	Sch.1	+1 MW	Lighting	Sch.7,11,12	Trans	Sch.10	Signals	Lighting	Small Dist.	Home Park	Sch.A	Sch.B	
208	500	Operation Supv'n & Engineering	F10	Normalized	Sch.1	Sch.8	Sch.7,11,12	Sch.9	Sch.10	Sch.15	Sch.15	Sch.15	Sch.23	Sch.25	Sch.A	Sch.B	
209		Cholla	F10														
210		Total 500															
211		Fuel Related															
212		SE - Non NPC	F90														
213		Simple Cycle Combustion Turbine	F30														
214		Cholla - Non NPC	F10														
215		Cholla	F10														
216		Total 501															
217	501	Steam Expenses															
218		Cholla	F10														
219		Total 502															
220	503	Steam From Other Sources	F94														
221		SE - Non NPC	F30														
222		Total 503															
223	505	Electric Expenses	F10														
224		Cholla	F10														
225		Total 505															
226	506	Misc. Steam Expense	F10														
227		SE	F30														
228		Cholla	F10														
229		Total 506															
230	507	Rents	F10														
231		Cholla	F10														
232		Total 507															
233	510	Maint Supervision & Engineering	F10														
234		Cholla	F10														
235		Total 510															
236	511	Maintenance of Structures	F10														
237		Cholla	F10														
238		Total 511															
239	512	Maintenance of Boiler Plant	F10														
240		Cholla	F10														
241		Total 512															
242	513	Maintenance of Electric Plant	F10														
243		Cholla	F10														
244		Total 513															
245	514	Maint of Misc. Steam Plant	F10														
246		Cholla	F10														
247		Total 514															
248		Total Steam Power Generation															
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269																	
270	517	Operation Super & Engineering	F10														
271		Nuclear Fuel Expense	F30														
272		Coolants and Water	F10														
273		Steam Expenses	F10														
274		Electric Expenses	F10														
275		Misc. Nuclear Expenses	F10														
276		Maint Supervision & Eng	F10														
277		Maintenance of Structures	F10														
278		Maintenance of Reactor Plant	F10														
279		Maintenance of Electric Plant	F10														
280		Maintenance of Misc Nuclear	F10														
281		Total Nuclear Power Generation															
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NUCLEAR POWER GENERATION

TRANSMISSION EXPENSE																
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch. 1	General Large Dist. Sch. 6	General +1 MW Sch. 8	Street & Area Lighting Sch. 7.1, 1.2	General Trans Sch. 9	Irrigation Sch. 10	Traffic Signals Sch. 15	Outdoor Lighting Sch. 15	General Small Dist. Sch. 23	Mobile Home Park Sch. 25	Industrial Cust. A	Industrial Cust. B	Industrial Cust. C
560	Operation Supervision & Eng	F106	1,919,596	659,198	527,763	169,288	3,506	331,586	13,485	381	702	124,711	1,171	16,055	38,551	33,128
561	Lead Dispatching	F106	4,865,740	1,540,456	1,233,358	395,602	8,193	774,872	31,535	890	1,841	291,433	2,736	37,519	90,088	77,416
562	Station Expense	F10	641,658	222,089	177,830	57,040	1,181	107,007	4,547	128	237	42,020	394	5,365	12,889	10,791
563	Overhead Line Expense	F106	54,163	18,600	14,892	4,777	99	9,356	381	11	20	3,519	33	453	1,088	935
564	Underground Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
565	Transm of Electricity by Others	F85	58,123,144	19,420,473	16,284,683	5,262,037	112,662	9,957,616	362,872	12,018	22,524	3,824,060	34,832	501,620	1,316,977	1,010,572
406	Energy	F86	1,899,862	568,867	513,236	182,349	7,188	359,144	12,917	462	1,415	117,394	1,030	19,274	72,202	44,264
407			60,023,006	19,989,439	16,797,919	5,444,386	119,850	10,316,960	375,789	12,680	23,640	3,941,454	35,861	520,894	1,389,179	1,054,855
408			1,183,859	406,351	325,503	104,406	2,162	204,501	8,323	235	433	76,914	722	9,802	23,776	20,431
410	Misc. Transmission Expense	F106	792,244	272,066	217,828	69,869	1,447	136,653	5,570	157	290	51,471	483	6,626	15,911	13,673
411	Rents - Transmission	F106	24,598	8,446	6,763	2,169	45	4,249	173	5	9	1,598	15	206	494	424
412	Maint Supervision & Engineering	F106	1,957,474	672,220	538,208	172,632	3,575	338,137	13,761	388	716	127,175	1,194	16,372	39,312	33,763
413	Maintenance of Structures	F106	4,888,116	1,609,954	1,289,001	413,450	8,563	809,831	32,958	930	1,716	304,581	2,859	39,211	94,153	80,909
414	Maint of Station Equipment	F106	8,742,521	3,002,284	2,403,763	771,013	15,969	1,510,194	61,461	1,734	3,199	567,991	5,332	73,123	175,578	150,881
415	Maintenance of Overhead Lines	F106	31,375	10,774	8,627	2,767	57	5,420	221	6	11	2,038	19	262	630	541
416	Maint of Underground Lines	F106	116,112	39,874	31,925	10,240	212	20,057	816	23	42	7,544	71	971	2,332	2,004
417	Maint of Misc Transmission Plant	F106	84,660,419	28,451,971	23,573,401	7,617,638	164,861	14,569,023	549,028	17,369	32,957	5,542,448	50,690	726,980	1,884,082	1,479,771
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426																
427	TOTAL TRANSMISSION EXPENSE															

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.15	Outdoor Lighting Sch.15	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
442																
443																
444																
445																
446	Operation Supervision & Eng	F131														
447																
448	Load Dispatching	F20														
449																
450	Station Expense	F120														
451																
452	Overhead Line Expenses	F132														
453																
454	Underground Line Expense	F133														
455																
456	Street Lighting & Signal Systems	F130														
457																
458	Meter Expenses	F127														
459																
460	Customer Installation Expenses	F20														
461																
462	Misc. Distribution Expenses	F131														
463																
464	Rents	F131														
465																
466	Maint Supervision & Engineering	F131														
467																
468	Maintenance of Structures	F119														
469																
470	Maint of Station Equipment	F120														
471																
472	Maintenance of Overhead Lines	F134														
473																
474	Maint of Underground Lines	F135														
475																
476	Maint of Line Transformers	F125														
477																
478	Maint of Street Lighting & Signals	F130														
479																
480	Maintenance of Meters	F127														
481																
482	Maint of Misc. Distribution Plant	F131														
483																
484	TOTAL DISTRIBUTION EXPENSE															
485																
486																
487																
488																
489																
490	Supervision	F136														
491																
492	Meter Reading Expense	F47														
493																
494	Customer Receipts & Collections	F48														
495																
496	Uncollectible Accounts	F80														
497																
498	Misc. Customer Accounts Exp	F136														
499																
500	TOTAL CUSTOMER ACCOUNTS EXPENSE															

CUSTOMER ACCOUNTS EXPENSE

Transmission - Total - Unbundled

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.15	Outdoor Lighting Sch.15	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
502	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
503	Customer Assistance	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
504	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
505	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
506																
507	TOTAL CUSTOMER SERVICE EXPENSE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
508																
509	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
510	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
511	Advertising Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
512	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
513																
514	TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
515																
516	Administrative & General Salaries	F102T	7,358,821	2,527,105	2,023,314	648,983	13,441	1,271,172	51,733	1,460	2,693	478,093	4,488	61,549	147,789	127,000
517	Customer - System	F42	7,358,821	2,527,105	2,023,314	648,983	13,441	1,271,172	51,733	1,460	2,693	478,093	4,488	61,549	147,789	127,000
518	Administrative & General Salaries	F102T	(1,816,267)	(623,127)	(489,384)	(160,179)	(3,318)	(313,744)	(12,768)	(360)	(685)	(118,001)	(1,108)	(15,191)	(36,477)	(31,346)
519	Customer - System	F42	(1,816,267)	(623,127)	(489,384)	(160,179)	(3,318)	(313,744)	(12,768)	(360)	(685)	(118,001)	(1,108)	(15,191)	(36,477)	(31,346)
520	Office Supplies & expenses	F102T	1,218,987	418,514	335,161	107,504	2,227	210,569	8,570	242	446	79,196	743	10,196	24,481	21,038
521	Customer - System	F42	1,218,987	418,514	335,161	107,504	2,227	210,569	8,570	242	446	79,196	743	10,196	24,481	21,038
522	Outside Services	F102T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
523	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-	-	-
524	Property Insurance	F102T	1,278,886	439,184	351,631	112,786	2,336	220,916	8,981	254	468	83,088	780	10,897	25,684	22,071
525	System Generation	F10	1,278,886	439,184	351,631	112,786	2,336	220,916	8,981	254	468	83,088	780	10,897	25,684	22,071
526	Injuries & Damages	F102T	905,018	310,794	248,835	79,815	1,653	156,334	6,382	180	331	56,796	552	7,570	18,176	15,619
527	Customer - System	F102T	905,018	310,794	248,835	79,815	1,653	156,334	6,382	180	331	56,796	552	7,570	18,176	15,619
528	Employee Pensions & Benefits	F138T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
529	Franchise Requirements	F102	-	-	-	-	-	-	-	-	-	-	-	-	-	-
530	Regulatory Commission Expense	F102	-	-	-	-	-	-	-	-	-	-	-	-	-	-
531	Regulatory Expense - CCS	F103	-	-	-	-	-	-	-	-	-	-	-	-	-	-
532	Duplicate Charges	F102T	476,577	194,547	126,253	39,094	2,849	56,689	4,005	131	168	34,595	302	2,924	7,023	5,897
533	Misc General Expenses	F102T	(112,563)	(39,655)	(30,949)	(9,827)	(206)	(19,444)	(791)	(22)	(41)	(7,313)	(69)	(841)	(2,261)	(1,943)
534	Situs	F102T	395,259	135,737	108,677	34,658	722	66,276	2,779	78	145	25,679	241	3,306	7,938	6,821
535	Customer Labor	F138T	359,701	123,551	86,921	31,729	657	62,079	2,529	71	132	23,374	219	3,008	7,225	6,204
536	Customer Labor	F138T	359,701	123,551	86,921	31,729	657	62,079	2,529	71	132	23,374	219	3,008	7,225	6,204
537	Rents	F102T	529,707	181,907	145,643	46,715	968	91,502	3,724	105	184	34,414	323	4,430	10,638	9,142
538	Maintenance of General Plant	F108	2,814,503	1,122,942	726,568	234,096	19,088	362,869	24,553	933	1,396	201,107	1,667	18,911	59,158	41,215
539	TOTAL ADMINISTRATIVE & GEN EXPENSE		13,408,629	4,792,999	3,634,669	1,165,475	40,418	2,169,220	99,686	3,071	5,266	893,032	6,140	106,458	269,376	221,719
540																
541	TOTAL O & M EXPENSE		98,069,048	33,244,071	27,208,070	8,783,113	205,279	16,736,242	646,713	20,440	38,223	6,435,480	59,030	833,438	2,153,457	1,701,490
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HYDRAULIC PRODUCTION PLANT

		C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
		CO	Ua	Res	Gen	St	St	Gen	Irr	Tra	Out	Gen	Mo	Ind	Ind	Ind
		S	ri	id	er	reet	reet	er	ig	ffic	door	eral	bile	ust	ust	ust
		3	4	1	6	8	7	9	10	15	15	23	25	A	B	C
		4	4	1	6	8	7	9	10	15	15	23	25	A	B	C
		4	4	1	6	8	7	9	10	15	15	23	25	A	B	C
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	A FERC ACCT																	
360			Land and Land Rights Demand Primary Assigned	F20 A														
361			Structures and Improvements Demand Primary Assigned	F20 A														
362			Station Equipment Demand Primary Assigned	F20 A														
364			Poles, Towers & Fixtures Demand Primary Demand Secondary Assigned	F20 F22 A														
365			Overhead Conductors Demand Primary Demand Secondary Assigned	F20 F22 A														
366			Underground Conduit Demand Primary Demand Secondary Assigned	F20 F22 A														
367			Underground Conductors Demand Primary Demand Secondary Assigned	F20 F22 A														
368			Line Transformers Demand Primary Demand Secondary Assigned	F21 A														
369			Services Customer Assigned	F70 A														
370			Meters Customer Assigned	F60 A														
371			Install on Customers' Premises Demand Primary Demand Secondary Assigned	F20 F22 A														
372			Leased Property Demand Primary Demand Secondary Assigned	F20 F22 A														
373			Street Lights	A														
D00			Unclassified Dist Plant - Acct 300															
DS0			Unclassified Dist Subs - Acct 300															
TOTAL DISTRIBUTION PLANT																		

Transmission - Total - Unbundled		GENERAL PLANT														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
ACCT	DESCRIPTION	Factor	Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
1039		F107T	1,015,179	346,813	279,275	89,578	1,855	175,458	7,141	201	372	65,991	619	8,496	20,399	17,530
1040		F105T	314	108	86	28		1	2	0	0	20	0	3	6	5
1041		F102T	533,815	183,318	146,773	47,078	975	92,212	3,753	106	195	34,691	326	4,465	10,721	9,213
1042		F42	1,549,958	532,240	426,135	136,884	2,831	267,724	10,896	307	587	100,892	945	12,963	31,126	26,748
1043		F107T	9,283,997	3,189,233	2,552,442	818,766	18,958	1,603,729	65,267	1,842	3,397	603,170	5,652	77,651	196,453	160,226
1044		F105T	255,802	87,845	70,133	22,559	4,188	44,188	1,798	51	84	16,519	156	2,140	5,137	4,415
1045		F102T	10,564,394	3,627,937	2,904,689	931,586	19,296	1,824,907	74,268	2,096	3,866	686,556	6,443	86,361	212,168	182,323
1046		F42	20,104,194	6,904,016	5,527,664	1,773,012	36,722	3,472,823	141,334	3,988	7,357	1,306,144	12,251	168,152	403,758	346,963
1059		F107T	726,777	249,584	199,828	64,085	1,328	125,544	5,109	144	266	47,218	443	6,079	14,596	12,543
1060		F105T	1,057,220	363,062	290,683	93,237	1,931	182,693	7,432	210	387	66,686	645	8,843	21,232	18,246
1061		F102T	5,301,886	1,820,730	1,457,758	467,579	9,684	915,854	37,273	1,052	1,940	344,457	3,234	44,345	106,479	91,501
1062		F42	7,085,983	2,433,375	1,948,269	624,912	12,843	1,224,024	49,814	1,406	2,593	460,361	4,322	59,266	142,308	122,290
1068		F107T	8,032,117	2,758,323	2,208,437	708,361	14,671	1,387,478	56,466	1,593	2,939	521,837	4,899	67,181	161,311	138,920
1070		F105T	3,927,378	1,348,707	1,079,836	346,860	7,174	676,420	27,610	779	1,437	295,157	2,395	32,849	78,875	67,760
1071		F102T	786,277	263,148	210,689	67,579	1,400	132,368	5,387	152	280	49,784	467	6,409	15,389	13,225
1072		F42	1,901,546	653,013	522,832	167,699	3,473	328,475	13,368	377	696	123,541	1,160	15,905	38,189	32,817
1073		F30	12,725,772	4,370,179	3,498,961	1,123,300	23,244	2,198,266	89,463	2,524	4,657	826,776	7,761	106,438	285,575	219,625
1074		F10	922,958	316,955	253,768	81,397	1,686	159,433	6,488	183	338	59,963	563	7,720	18,536	15,929
1075		F10	943,960	324,174	259,548	83,251	1,724	163,064	6,636	187	345	61,329	576	7,895	18,958	16,291
1076		F10	34,607	11,885	9,515	3,052	63	5,978	243	7	13	2,248	21	289	695	597
1080		F10	1,901,546	653,013	522,832	167,699	3,473	328,475	13,368	377	696	123,541	1,160	15,905	38,189	32,817
1085		F107T	3,046,407	1,046,172	837,612	288,666	5,664	526,240	21,416	604	1,115	197,921	1,858	25,480	61,182	52,576
1086		F105T	4,983,657	1,711,515	1,370,315	439,532	9,103	860,918	35,037	989	1,824	323,785	3,040	41,685	100,092	86,013
1087		F102T	377,979	129,602	103,926	33,334	690	65,293	2,657	75	136	24,557	231	3,161	7,891	6,523
1088		F30	8,408,243	2,887,489	2,311,953	741,532	15,358	1,452,450	59,111	1,668	3,077	546,273	5,128	70,327	168,865	145,112
1089		F10	1,825,699	626,967	501,978	161,010	3,335	315,374	12,835	362	668	118,613	1,113	15,270	36,666	31,508
1090		F105T	1,374,847	472,139	378,015	121,249	2,511	237,493	9,665	273	503	89,322	839	11,489	27,811	23,727
1091		F102T	485,702	166,796	133,544	42,835	887	83,901	3,415	96	178	31,555	286	4,062	9,754	8,382
1092		F30	3,686,249	1,265,901	1,013,537	325,094	6,733	636,767	25,915	731	1,349	239,491	2,248	30,832	74,632	63,616
1093		F10	8,925,220	3,065,025	2,453,996	767,125	16,302	1,541,754	62,745	1,771	3,266	579,860	5,443	74,651	179,248	154,034
1094		F107T	7,118,300	2,444,508	1,957,182	627,771	13,002	1,229,624	50,042	1,412	2,695	462,467	4,341	59,538	142,849	122,849
1100		F102T	134,755	46,276	37,051	11,884	246	23,278	947	27	49	8,755	82	1,127	2,706	2,326
1101		F30	16,178,275	5,555,809	4,448,230	1,426,780	29,551	2,794,655	113,734	3,209	5,920	1,051,082	9,867	135,315	324,913	279,209
1102		F10	9,478,611	3,255,032	2,606,124	835,901	17,313	1,637,330	66,635	1,800	3,488	615,007	5,781	78,278	190,360	163,583
1103		F107T	16,657,614	5,507,426	4,448,230	1,426,780	30,105	2,811,115	113,734	3,209	5,920	1,051,082	9,867	135,315	324,913	279,209
1104		F105T	3,577,092	1,226,415	983,524	315,468	6,534	617,911	25,167	710	1,309	232,398	2,182	29,919	71,840	61,734
1105		F102T	148,888	51,537	41,263	13,235	274	24,829	1,055	30	55	9,750	92	125.0	3,014	2,504
1106		F30	(2,082)	(721)	(577)	(185)	(4)	(347)	(15)	(0)	(1)	(136)	(17)	(42)	(35)	(35)
1107		F10	31,874,085	10,946,336	8,764,127	2,811,115	58,222	5,606,092	224,085	6,323	11,664	2,070,896	19,440	266,599	640,160	550,026

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
ACCT	DESCRIPTION	COS	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7, 11, 12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch. 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
1123	Transmission - Total - Unbundled															
1124		F30														
1125		F10														
1126		F30														
1127		F10														
1128	Misc. Equipment	F10														
1129		F10														
1130	Situs	F10	90,664	31,135	24,528	7,996	166	15,661	637	18	33	5,690	55	758	1,821	1,555
1131	System Generation	F10	406,428	139,572	111,748	35,643	742	70,207	2,857	81	148	26,405	248	3,399	8,162	7,014
1132	System Overheads	F10	316,077	108,524	86,989	27,670	577	54,589	2,222	63	116	20,531	193	2,643	6,347	5,454
1133	Customer - System	F30														
1134	Energy	F30														
1135	Simple Cycle Combustion Turbine	F10														
1136	Total Misc. Equipment		813,109	279,231	223,565	71,709	1,485	140,457	5,716	161	298	52,827	486	6,801	16,330	14,033
1137		F30														
1138	Coal Mine	F30														
1139	WIDCO Capital Lease	F30														
1140	Remove Capital Lease	F30														
1141		F30														
1142	General Capital Lease	F10														
1143	Situs	F10	2,980,946	1,016,824	814,114	261,129	5,408	511,477	20,816	587	1,083	192,369	1,806	24,765	59,465	51,101
1144	System Generation	F10														
1145	System Overheads	F10														
1146	Remove Capital Lease	F10														
1147	Situs	F10	1,218,976	416,611	335,156	107,503	2,227	210,567	8,569	242	446	79,195	743	10,196	24,481	21,037
1148	System Generation	F10														
1149	System Overheads	F10														
1150	General Vehicles Capital Lease	F10														
1151	Remove Capital Lease	F10														
1152		F30														
1153		F30														
1154	Unclassified Gen Plant - Acct 300	F10														
1155	Unclassified Gen Veh - Acct 300	F10														
1156	TOTAL GENERAL PLANT		104,236,543	35,796,452	28,660,242	9,192,842	190,396	18,005,072	732,798	20,678	38,144	6,772,194	63,573	871,840	2,093,435	1,798,676
1157		F10														
1158		F10														
1159		F10														
1160		F10														
1161		F10														
1162	Organization	F10														
1163	Situs	F10														
1164	System Generation	F10														
1165	System Overheads	F10														
1166	Customer - System	F10														
1167	Energy	F10														
1168	Simple Cycle Combustion Turbine	F10														
1169	Franchise & Consent	F10														
1170	Situs	F10	7,872,666	2,703,566	2,164,566	694,269	14,380	1,359,934	55,345	1,552	2,881	511,477	4,801	65,847	158,109	135,868
1171	System Generation	F10														
1172	Total Franchise & Consent	F10	7,872,666	2,703,566	2,164,566	694,269	14,380	1,359,934	55,345	1,552	2,881	511,477	4,801	65,847	158,109	135,868
1173		F10														
1174	Miscellaneous Intangible Plant	F10														
1175	Situs	F10	1,111,574	381,727	305,628	98,031	2,030	192,015	7,814	221	407	72,218	678	9,297	22,324	19,184
1176	System Generation	F10														
1177	System Overheads	F10														
1178	Customer - System	F10														
1179	Energy	F10														
1180	Simple Cycle Combustion Turbine	F10														
1181	Total Miscellaneous Intangible Plant	F10	41,047,254	14,096,108	11,285,975	3,620,004	74,975	7,090,554	288,565	8,143	15,020	2,666,789	25,034	343,320	824,363	708,404
1182		F10														
1183	Unclass Intangible Plant - Acct 300	F10														
1184	TOTAL INTANGIBLE PLANT		48,919,920	16,799,674	13,450,971	4,314,303	89,355	8,450,488	343,910	9,704	17,901	3,178,266	29,836	409,167	982,472	844,273
1185		F10														
1186	TOTAL ELECTRIC PLANT IN SERVICE		2,144,772,471	736,540,401	569,707,222	189,150,011	3,917,557	370,489,790	15,077,902	425,469	784,835	139,343,270	1,306,073	17,938,900	43,074,079	37,014,970
1187		F10														
1188		F10														

GENERAL PLANT

INTANGIBLE PLANT

Transmission - Total - Unbundled		MISC RATE BASE														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
1181	Production	F10	226,393	77,746	62,247	19,966	414	39,107	1,592	45	83	14,708	138	1,894	4,547	3,907
1182	Transmission	F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1183	Distribution	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1184	General	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1185	Minor	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1186	Total Plant Held For Future Use		226,393	77,746	62,247	19,966	414	39,107	1,592	45	83	14,708	138	1,894	4,547	3,907
1187			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1188	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1189			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1190	Nuclear Fuel	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1191			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1192	Weatherization	F11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1193			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1194	Fuel Stock	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1195	Cholla	F33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1196	Total Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1197			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1198	Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1199			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1200	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1201			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1202	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1203			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1204	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1205			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1206	Materials and Supplies	F102T	616,897	211,781	169,561	54,387	1,126	106,529	4,335	122	226	40,066	376	5,158	12,385	10,643
1207	Cholla	F10	616,897	211,781	169,561	54,387	1,126	106,529	4,335	122	226	40,066	376	5,158	12,385	10,643
1208	Total Materials and Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1209	Stores Expense Undistributed	F102T	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1210			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1211	Provo Working Capital Deposit	F102T	(845)	(324)	(260)	(83)	(2)	(163)	(7)	(0)	(0)	(61)	(1)	(8)	(19)	(16)
1212			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213	Prepayments	F102T	2,919,396	1,002,555	802,690	257,465	5,332	504,300	20,524	579	1,068	189,670	1,781	24,418	88,631	50,384
1214	System Energy	F30	2,919,396	1,002,555	802,690	257,465	5,332	504,300	20,524	579	1,068	189,670	1,781	24,418	88,631	50,384
1215	Total Prepayments		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1216	Misc Regulatory Assets	F102T	31,176	10,706	8,572	2,749	57	5,385	219	6	11	2,025	19	261	626	538
1217	Cholla	F10	31,176	10,706	8,572	2,749	57	5,385	219	6	11	2,025	19	261	626	538
1218	Total Misc Regulatory Assets		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1219	Misc Deferred Debts	F102T	8,488,494	2,915,048	2,333,918	748,610	15,605	1,466,313	59,675	1,684	3,106	551,487	5,177	70,998	170,477	146,497
1220	System Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1221			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1222	Cash Working Capital	F137T	1,576,947	534,563	437,505	141,232	3,301	289,150	10,431	329	615	103,482	949	13,402	34,628	27,360
1223			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1224	Other Working Capital	F137T	2,729,889	925,395	757,375	244,490	5,714	465,932	18,058	569	1,064	179,141	1,643	23,200	59,844	47,363
1225	Cholla	F33	2,729,889	925,395	757,375	244,490	5,714	465,932	18,058	569	1,064	179,141	1,643	23,200	59,844	47,363
1226	Total Other Working Capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1227	Nuclear Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1228			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1229	Misc Deferred Debts-Trojan	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1230			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1231	Impact Housing - Notes Receivable	F30	16,588,048	5,677,471	4,571,608	1,468,616	31,447	2,856,554	114,827	3,334	6,173	1,090,518	10,083	139,322	341,219	286,676
1232			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1233	TOTAL RATE BASE ADDITIONS		16,588,048	5,677,471	4,571,608	1,468,616	31,447	2,856,554	114,827	3,334	6,173	1,090,518	10,083	139,322	341,219	286,676

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7, 11, 12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
1341																
1342	Transmission - Total - Unbundled															
1343																
1344																
1345	108364 Poles, Towers & Fixtures	F121														
1346	108365 Overhead Conductors	F122														
1347	108366 Underground Conduit	F123														
1348	108367 Underground Conductors	F124														
1349	108368 Line Transformers	F125														
1350	108369 Services	F126														
1351	108370 Meters	F127														
1352	108371 Install on Customers' Premises	F128														
1353	108372 Leased Property	F129														
1354	108373 Street Lights	F130														
1355	108D00 Unclassified Dist Plant - Acct 300	F121														
1356	108D5 Unclassified Dist Sub - Acct 300	F120														
1357	108D Unclassified Dist Sub - Acct 300	F102T														
1358	TOTAL DISTRIBUTION PLANT DEPR															
1359																
1360	108GP General Plant Accumulated Depr															
1361	1378 Sius	F102T	(14,038,582)	(4,821,014)	(3,859,919)	(1,238,078)	(25,642)	(2,425,042)	(98,692)	(2,785)	(5,137)	(912,069)	(8,562)	(117,419)	(281,941)	(242,281)
1362	1379 System Generation	F105T	(13,410,671)	(4,605,382)	(3,687,275)	(1,182,702)	(24,485)	(2,316,576)	(94,278)	(2,660)	(4,907)	(871,275)	(8,179)	(112,167)	(269,330)	(231,445)
1363	1380 System Overheads	F102T	(5,772,474)	(1,982,335)	(1,587,146)	(509,081)	(10,544)	(997,144)	(40,581)	(1,145)	(2,112)	(375,030)	(3,521)	(48,281)	(115,930)	(99,623)
1364	1381 Customer - System	F42														
1365	1382 Energy	F30														
1366	1383 Simple Cycle Combustion Turbine	F10														
1367	1384 Cholla	F10														
1368	1385 Total General Plant Accumulated Depr		(33,221,727)	(11,408,731)	(9,134,340)	(2,929,862)	(60,661)	(5,738,762)	(233,551)	(6,590)	(12,157)	(2,158,374)	(20,262)	(277,867)	(667,201)	(573,349)
1369	108MP Mining Plant Accumulated Depr.															
1370	1081390 Accum Depr - Capital Lease	F30														
1371	1081390 Remove Capital Lease	F30														
1372	1081399L Accum Depr - Capital Lease	F30														
1373	1081399L Remove Capital Lease	F30														
1374	TOTAL GENERAL PLANT ACCUM DEPR		(33,221,727)	(11,408,731)	(9,134,340)	(2,929,862)	(60,661)	(5,738,762)	(233,551)	(6,590)	(12,157)	(2,158,374)	(20,262)	(277,867)	(667,201)	(573,349)
1375	TOTAL ACCUM DEPR - PLANT IN SERVICE		(573,465,363)	(196,934,726)	(157,874,759)	(50,574,558)	(1,047,469)	(99,061,118)	(4,031,500)	(113,761)	(209,846)	(37,257,330)	(349,750)	(4,796,469)	(11,517,063)	(9,897,013)
1376																
1377	111CLS Accum Prov for Amort-Steam	F10														
1378	111CLG Accum Prov for Amort-General	F108T														
1379	1407 System Overheads	F108T	(3,173)	(1,090)	(872)	(260)	(6)	(548)	(22)	(1)	(1)	(206)	(2)	(548)	(64)	(65)
1380	1408 Customer - System	F40	(1,154,642)	(396,522)	(317,473)	(101,830)	(2,199)	(199,445)	(8,117)	(228)	(423)	(75,016)	(704)	(9,657)	(23,189)	(19,926)
1381	1409 Total Accum Prov for Amort-General		(1,157,815)	(397,612)	(318,346)	(102,110)	(2,115)	(199,993)	(8,140)	(230)	(424)	(75,223)	(706)	(9,654)	(23,253)	(19,981)
1382	1411 Accum Prov for Amort-Hydro	F10														
1383	111IP Accum Prov for Amort-Intangible															
1384	1415 Sius	F40TT	(15,545)	(5,338)	(4,274)	(1,371)	(28)	(2,885)	(109)	(2)	(6)	(1,010)	(9)	(130)	(312)	(268)
1385	1416 System Generation	F102T	(2,154,971)	(645,471)	(677,021)	(211,159)	(4,488)	(425,353)	(17,311)	(488)	(901)	(159,977)	(1,502)	(20,595)	(49,452)	(42,696)
1386	1417 System Overheads	F102T	(26,455,591)	(9,866,534)	(7,275,086)	(2,333,501)	(48,330)	(4,570,663)	(186,013)	(5,248)	(9,682)	(1,719,047)	(16,137)	(221,308)	(531,395)	(456,646)
1387	1418 Customer - System	F42														
1388	1419 Energy	F30														
1389	1420 Cholla	F10														
1390	1421 Simple Cycle Combustion Turbine	F10														
1391	1422 Total Accum Prov for Amort-Intangible		(28,937,508)	(9,937,479)	(7,956,391)	(2,552,032)	(52,856)	(4,998,701)	(203,433)	(5,740)	(10,589)	(1,880,034)	(17,849)	(242,034)	(561,160)	(499,411)
1392	1423															
1393	1424 Accum Prov for Amort-Capital Lease															
1394	TOTAL ACCUM PROV FOR AMORTIZATION		(30,095,323)	(10,335,091)	(8,274,737)	(2,854,142)	(54,971)	(5,198,694)	(211,572)	(5,970)	(11,013)	(1,955,256)	(18,355)	(251,718)	(604,413)	(519,392)
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Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
Monthly Wgt Factors
12 Months Ended Jun 2012

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	DESCRIPTION		Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.15	Outdoor Lighting Sch.15	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
14	Operating Revenues		317,980,848	173,318,380	79,850,630	19,961,379	9,085,082	857,150	3,066,032	153,758	181,537	31,062,976	167,654	61,903	116,384	96,073
15	Operating Expenses		117,591,190	64,839,444	27,873,842	7,766,657	3,770,214	806,012	1,142,223	60,850	26,126	10,897,586	67,055	48,496	110,068	82,616
16	Depreciation		64,862,285	36,707,246	15,247,776	4,213,890	1,928,112	112,342	791,776	27,198	18,275	5,964,888	8,899	8,899	8,899	8,899
17	Amortization Expense		2,266,285	1,302,996	527,270	144,894	39,522	5,178	1,078	1,078	710	207,686	1,555	246	251	246
18	Taxes Other Than Income		14,888,737	8,675,122	3,485,982	957,231	188,278	(692)	182,102	7,177	4,685	1,372,887	10,487	1,501	1,512	1,504
19	Income Taxes - Federal		11,981,488	4,919,481	4,476,202	501,966	354,388	(55,119)	111,344	7,085	36,783	1,247,221	10,487	(2,987)	(5,005)	(3,163)
20	Income Taxes - State		848,252	348,867	317,431	35,599	25,132	(3,909)	(805)	502	2,609	123,905	(288)	(212)	(355)	(224)
21	Income Taxes Deferred		23,035,775	13,414,640	5,405,334	1,480,029	291,109	(1,070)	281,558	11,097	7,213	2,122,697	16,184	2,320	2,338	2,326
22	Investment Tax Credit Adj		(423,473)	(246,605)	(99,368)	(27,208)	(5,352)	20	(5,176)	(204)	(133)	(39,022)	(298)	(43)	(43)	(43)
23	Misc Revenues & Expense		(1,177,425)	(680,011)	(275,498)	(75,807)	(20,106)	(1,625)	(14,109)	(562)	(370)	(108,385)	(811)	(127)	(127)	(127)
24	Total Operating Expenses		233,873,065	129,382,190	56,968,513	14,995,471	6,469,098	859,749	2,365,454	114,911	96,292	22,220,310	133,675	58,004	117,449	91,949
25	Operating Revenue For Return		84,107,782	43,936,170	22,882,117	4,965,908	2,615,983	(2,699)	700,578	38,847	85,245	8,842,666	33,910	3,888	935	4,124
26	Rate Base :		2,634,718,819	1,521,656,457	616,382,629	169,186,128	44,990,243	3,635,400	31,570,995	1,256,507	826,517	242,533,676	1,815,739	283,510	283,510	283,510
27	Electric Plant In Service		2,431,154	1,144,541	807,031	233,796	1,822	-	31,683	429	-	209,562	1,954	-	-	-
28	Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Nuclear Fuel		-	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Fuel Stock		2,941,793	1,899,006	688,233	188,905	50,234	4,059	35,251	1,403	925	270,801	2,027	317	317	317
32	Materials & Supplies		11,847,137	6,842,209	2,771,638	760,753	202,301	16,347	141,960	5,650	3,725	1,090,564	8,165	1,275	1,275	1,275
33	Misc Deferred Debits		317,054	183,112	74,175	20,359	5,414	437	3,799	151	100	29,186	219	34	34	34
34	Cash Working Capital		5,645,212	3,117,554	1,338,147	372,850	180,997	38,694	54,835	2,921	1,254	523,161	3,219	2,328	5,284	3,966
35	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-	-	-
36	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-	-	-
37	Total Rate Base Additions		2,657,901,170	1,534,644,850	622,071,853	170,762,731	45,431,010	3,694,538	31,838,522	1,267,061	834,917	244,656,950	1,831,323	287,464	290,419	289,102
38	Rate Base Deductions :		(815,189,892)	(463,172,270)	(190,694,461)	(52,624,101)	(22,027,832)	(1,305,096)	(8,332,043)	(370,199)	(229,880)	(74,590,341)	(538,331)	(101,779)	(101,779)	(101,779)
39	Accum Provision For Depreciation		(33,791,424)	(19,515,937)	(7,505,506)	(2,189,886)	(577,020)	(46,626)	(404,812)	(16,115)	(10,626)	(3,110,601)	(23,288)	(3,636)	(3,636)	(3,636)
40	Accum Provision For Amortization		(402,952,810)	(234,664,662)	(94,251,714)	(25,799,042)	(4,844,812)	(505,714)	(4,952,132)	(195,965)	(133,881)	(37,182,249)	(284,349)	(38,443)	(38,443)	(39,443)
41	Unamortized ITC		(32,955)	(19,174)	(7,710)	(2,111)	(413)	(42)	(403)	(16)	(11)	(3,042)	(23)	(3)	(3)	(3)
42	Customer Advances For Construction		(3,351,007)	(2,573,171)	(92,844)	(49,111)	(242,195)	(1,871,423)	(7,410)	(9,136)	(21,348)	(530,221)	-	-	-	-
43	Customer Service Deposits		(5,682,646)	(2,990,788)	(668,362)	(240,353)	(60,504)	(30,962)	(43,364)	(1,713)	(1,167)	(334,860)	(2,526)	(1,693)	(3,547)	(3,011)
44	Misc Rate Base Deductions		(1,255,001,037)	(720,010,147)	(293,820,597)	(80,854,605)	(27,752,715)	(3,759,922)	(14,740,265)	(593,144)	(396,913)	(115,751,314)	(848,517)	(146,554)	(148,409)	(147,873)
45	Total Rate Base Deductions		1,396,900,133	814,634,733	329,251,256	89,878,126	17,678,235	(64,865)	17,088,256	673,917	438,004	128,905,636	982,805	140,909	142,011	141,229
46	Total Rate Base		1,261,798,037	716,992,117	292,131,376	80,884,605	27,762,995	3,029,873	14,750,727	582,644	388,513	115,741,314	848,924	142,605	141,468	147,879
47	Return On Rate Base		6.01%	5.39%	6.97%	5.53%	14.80%	4.00%	4.10%	5.76%	19.46%	6.86%	3.45%	2.77%	0.66%	2.92%
48	Return On Equity		6.20%	5.01%	8.05%	5.26%	23.13%	2.32%	2.51%	5.72%	32.12%	7.83%	1.27%	-0.05%	-4.11%	0.24%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
Monthly Wgt Factors
12 Months Ended Jun 2012

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch. 1	General Large Dist. Sch. 6	General +1 MW Sch. 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch. 9	Irrigation Sch. 10	Traffic Signals Sch. 15	Outdoor Lighting Sch. 15	General Small Dist. Sch. 23	Mobile Home Park Sch. 25	Industrial Cust. A	Industrial Cust. B	Industrial Cust. C
83	Total Rate Base		1,396,900,133	814,634,733	328,251,256	89,878,126	17,676,235	(64,985)	17,098,256	673,917	438,004	128,905,636	982,805	140,909	142,011	141,229
84	Return On Ratebase (\$)	5.67%	79,262,311	46,169,218	18,603,557	5,093,820	1,091,809	(3,693)	969,039	38,194	24,824	7,395,694	55,700	7,686	8,048	8,094
85	Operating & Maintenance Expense		117,591,190	64,939,444	27,875,942	7,796,557	3,770,214	806,012	1,162,223	60,650	26,126	10,997,566	67,055	48,496	110,066	82,918
86	Bad Debt to Produce ROR	F80														
87	Depreciation Expense		64,882,255	36,707,246	15,246,579	4,211,980	1,826,912	112,954	763,981	27,888	18,660	5,895,738	43,872	8,809	8,809	8,809
88	Amortization Expense		2,256,265	1,302,996	527,870	144,884	36,522	3,178	27,034	1,078	710	207,686	1,555	246	251	249
89	Taxes Other Than Income		14,898,737	8,676,122	3,495,982	957,231	188,279	(692)	182,102	7,177	4,665	1,372,887	10,467	1,501	1,512	1,504
90	Federal Income Taxes		11,961,488	4,919,491	4,476,202	501,986	354,369	(55,119)	(11,354)	7,085	36,793	1,747,221	(4,062)	(2,987)	(5,005)	(3,163)
91	FIT Adj to Produce Target ROR	F101														
92	State Income Taxes		848,252	348,867	317,431	35,589	25,132	(3,909)	(805)	502	2,609	123,905	(288)	(212)	(355)	(224)
93	SIT Adj to Produce Target ROR	F101														
94	Deferred Income Taxes		23,035,775	13,414,640	5,405,334	1,480,029	291,109	(1,070)	281,558	11,097	7,213	2,122,697	16,184	2,320	2,338	2,326
95	Investment Tax Credit		(423,473)	(246,605)	(99,389)	(27,208)	(5,352)	20	(5,176)	(204)	(133)	(39,022)	(298)	(43)	(43)	(43)
96	Misc Revenue & Expenses		(1,177,425)	(680,011)	(275,459)	(75,607)	(20,106)	(1,625)	(14,109)	(562)	(370)	(108,385)	(811)	(127)	(127)	(127)
97	Revenue Credits		(14,596,511)	(5,977,489)	(5,154,823)	(1,285,099)	(184,393)	(306,420)	(127,046)	(9,059)	(3,514)	(1,535,427)	(7,487)	(1,589)	(2,982)	(2,384)
98	Total Revenue Requirements		286,458,886	169,573,919	70,417,447	18,804,192	7,286,615	550,646	3,207,448	144,046	117,602	27,690,578	161,888	64,401	122,515	97,589
99	Operating Revenues		303,284,337	167,340,871	74,696,007	18,676,281	8,900,689	551,731	2,938,987	144,699	178,023	29,427,550	160,097	60,314	115,401	93,689
100	Increase / (Decrease) Required to Earn Equal Rates of Return		(4,825,471)	2,233,048	(4,278,560)	127,912	(1,814,074)	(1,084)	268,461	(653)	(60,421)	(1,536,972)	21,791	4,088	7,113	3,880
101	Existing Revenues	check	303,284,337	167,340,871	74,696,007	18,676,281	8,900,689	551,731	2,938,987	144,699	178,023	29,427,550	160,097	60,314	115,401	93,689
102	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		-1.59%	1.33%	-5.73%	0.68%	-16.13%	-0.20%	9.13%	-0.45%	-33.94%	-5.22%	13.61%	6.78%	6.16%	4.14%
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Mo	Wgt	Fac	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
			Mo Wgt Fac	ELECTRIC REVENUES													
A	B		COS	Utah	Residential	General	General	Street & Area	General	Irrigation	Traffic	Outdoor	General	Mobile	Industrial	Industrial	Industrial
Factor	DESCRIPTION		Normalized	Sch 1	Sch 8	Sch 9	Sch 10	Sch 11,12	Sch 8	Sch 9	Sch 10	Sch 15	Sch 23	Sch 25	Cust A	Cust B	Cust C
120	Distribution - Total - Unbundled																
121	A																
122	FERC																
123	ACCT																
124	440	Residential Sales	167,340,871	167,340,871													
125	442	Commercial & Industrial Sales	126,559,959	126,559,959	74,696,007	18,676,281	2,938,987		551,731	2,938,987			29,427,550		60,314	115,401	93,689
126	444	Public Street & Highway Lighting	9,223,410	9,223,410		8,900,689		144,699				176,023					
127	445	Other Sales to Public Authority															
128	448	Interdepartmental Demand															
129	Total Sales to Ultimate Customers		303,284,337	167,340,871	74,696,007	18,676,281	2,938,987	144,699	551,731	2,938,987	176,023	29,427,550		160,097	60,314	115,401	93,689
130	447	Sales for Resale Demand															
131	448	Energy															
132	449	Provision for Rate Refund															
133	140	State Specific Revenue Credit	7,333,683	4,111,181	1,769,798	470,465	174,961	3,586	20,048	78,089	2,836	691,460		4,435	1,545	2,939	2,341
134	141	AGA Revenue	3,577,623	39,330	2,167,178	463,236		4,653	284,816					52			
135	142	Total Sales from Electricity	314,195,643	171,491,352	78,632,982	19,609,981	9,075,650	152,967	856,594	3,017,076	180,859	30,737,338		164,585	61,859	118,340	96,030
136	450	Other Electric Operating Revenues															
137	451	Misc Electric Revenue															
138	452	Demand															
139	453	Customer															
140	454	Water Sales															
141	455	Rent of Electric Property	3,381,401	1,593,765	1,123,178	325,468	2,537	598	(1)	44,118	551	286,467		2,721			
142	456	Demand															
143	457	System Overhead	483,593	233,213	94,470	25,530	6,895	193	567	4,839	137	37,171		278	43	43	43
144	458	Customer	3,785,204	1,826,978	1,217,047	351,398	9,432	790	556	48,956	678	325,638		2,999	43	43	43
145	459	Other Electric Revenue															
146	460	Demand															
147	461	Energy															
148	462	Customer															
149	Total Other Electric Operating Revenues		3,785,204	1,826,978	1,217,047	351,398	9,432	790	556	48,956	678	325,638		2,999	43	43	43
150	Total Electric Operating Revenues		317,980,648	173,318,360	79,850,630	19,961,379	9,085,082	153,758	857,150	3,086,032	181,537	31,062,976		167,584	61,903	118,384	96,073
151	Miscellaneous Revenues																
152	41160	Gain on Sale of Utility Plant - CR															
153	41170	Loss on Sale of Utility Plant															
154	4118	Gain from Emission Allowances															
155	41181	Gain from Disposition of NOX Credits															
156	4134	Impact Housing Interest Income															
157	421	(Gain)/Loss on Sale of Utility Plant	(1,177,425)	(880,011)	(275,459)	(75,607)	(20,106)	(562)	(1,625)	(14,109)	(370)	(108,395)		(811)	(127)	(127)	(127)
158	Total Miscellaneous Revenues		(1,177,425)	(880,011)	(275,459)	(75,607)	(20,106)	(562)	(1,625)	(14,109)	(370)	(108,395)		(811)	(127)	(127)	(127)
159	Miscellaneous Expenses																
160	4311	Interest on Customer Deposits															
161	DFA	Divergence Fairness Adjustment															
162	197	Production															
163	198	Transmission															
164	199	Distribution															
165	200																
166	201																
167	202	Net Miscellaneous Revenues And Expense	(1,177,425)	(880,011)	(275,459)	(75,607)	(20,106)	(562)	(1,625)	(14,109)	(370)	(108,395)		(811)	(127)	(127)	(127)

A	B		C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	FERC ACCT	DESCRIPTION															
295	Distribution - Total - Unbundled																
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FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch. 1	General Large Dist. Sch. 6	General +1 MW Sch. 8	Street & Area Lighting Sch. 7, 11, 12	General Trans Sch. 9	Irrigation Sch. 10	Traffic Signs Sch. 15	Outdoor Lighting Sch. 15	Small Dist. Sch. 23	Mobility Home Park Sch. 25	Industrial Cust A	Industrial Cust B	Industrial Cust C			
580	Operation Supervision & Eng	F131	9,233,699	5,132,965	2,183,721	605,089	321,398	21,311	87,734	4,893	1,849	864,641	5,134	1,662	1,662	1,662			
581	Load Dispatching	F20	6,983,850	3,287,864	2,318,317	671,441	5,233	-	91,013	1,233	1,137	801,988	5,613	-	-	-			
582	Station Expense	F120	1,937,595	912,183	643,192	186,284	1,452	-	25,251	342	315	167,018	1,557	-	-	-			
583	Overhead Line Expenses	F132	1,663,963	930,087	416,093	120,511	18,520	-	16,335	221	204	150,975	1,007	-	-	-			
584	Underground Line Expense	F133	50	30	11	3	0	-	0	0	0	5	0	-	-	-			
585	Street Lighting & Signal Systems	F130	106,794	-	-	-	106,794	-	-	-	-	-	-	-	-	-			
586	Meter Expenses	F127	2,012,784	1,375,714	219,450	27,146	-	78,414	22,413	4,096	862	262,941	402	6,115	6,115	6,115			
587	Customer Installation Expenses	F20	5,637,120	2,653,850	1,871,285	541,964	4,224	-	73,462	996	917	485,912	4,531	-	-	-			
588	Misc. Distribution Expenses	F131	3,583,321	1,891,949	847,437	234,809	124,725	8,270	34,047	1,889	718	335,541	1,992	645	645	645			
589	Rents	F131	559,401	310,968	132,295	36,657	19,471	1,291	5,315	296	112	52,392	311	101	101	101			
590	Maint Supervision & Engineering	F131	3,309,335	1,839,642	782,640	216,855	115,188	7,638	31,444	1,754	663	309,895	1,840	596	596	596			
591	Maintenance of Structures	F119	780,337	357,952	252,397	73,100	570	-	9,909	134	124	65,540	611	-	-	-			
592	Maint of Station Equipment	F120	4,872,134	2,293,709	1,617,325	488,416	3,651	-	63,493	860	783	419,971	3,916	-	-	-			
593	Maintenance of Overhead Lines	F134	39,064,797	23,113,494	8,932,158	2,482,778	379,138	-	334,417	20,855	7,609	3,773,724	20,625	-	-	-			
594	Maint of Underground Lines	F135	12,921,011	8,164,309	2,590,971	703,135	27,367	-	94,347	8,684	2,736	1,303,642	5,819	-	-	-			
595	Maint of Line Transformers	F125	503,059	297,083	120,627	31,875	1,835	-	12,934	58	432	37,510	704	-	-	-			
596	Maint of Street Lighting & Signals	F130	2,290,174	-	-	-	2,290,174	-	-	-	-	-	-	-	-	-			
597	Maintenance of Meters	F127	2,819,125	1,931,041	307,365	38,020	-	109,827	31,392	5,737	1,207	386,277	563	8,565	8,565	8,565			
598	Maint of Misc. Distribution Plant	F131	1,489,754	833,705	354,684	98,276	52,202	3,461	14,250	795	300	146,436	834	270	270	270			
	TOTAL DISTRIBUTION EXPENSE		98,748,303	55,449,555	23,589,950	6,536,340	3,471,941	230,211	947,755	52,853	19,978	9,340,398	55,460	17,953	17,953	17,953			
										CUSTOMER ACCOUNTS EXPENSE									
901	Supervision	F136	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
902	Meter Reading Expense	F47	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
903	Customer Receipts & Collections	F48	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
904	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
905	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-	-	-	-	-	-	-			
	TOTAL CUSTOMER ACCOUNTS EXPENSE		-	-	-	-	-	-	-	-	-	-	-	-	-	-			

Distribution - Total - Unbundled		CUSTOMER SERVICE EXPENSE														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.8	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.15	Outdoor Lighting Sch.15	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
907	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
908	Customer Assistance	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL CUSTOMER SERVICE EXPENSE																
911	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
913	Advertising Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
TOTAL SALES EXPENSE																
SALES EXPENSE																
ADMINISTRATION & GENERAL EXPENSE																
920	Administrative & General Salaries	F102D F42	8,997,233	5,196,272	2,104,903	577,749	153,636	12,414	107,811	4,291	2,829	828,222	6,201	968	968	968
921	Office Supplies & expenses	F102D F42	8,997,233	5,196,272	2,104,903	577,749	153,636	12,414	107,811	4,291	2,829	828,222	6,201	968	968	968
922	Outside Services	F102D F42	(2,220,652)	(1,282,518)	(519,522)	(142,597)	(37,920)	(3,064)	(26,609)	(1,059)	(698)	(204,418)	(1,530)	(239)	(239)	(239)
923	Customer - System	F102D F42	(2,220,652)	(1,282,518)	(519,522)	(142,597)	(37,920)	(3,064)	(26,609)	(1,059)	(698)	(204,418)	(1,530)	(239)	(239)	(239)
924	Property Insurance	F102D F10	1,490,390	860,761	348,677	95,704	25,450	2,056	17,859	711	469	137,195	1,027	160	160	160
925	Injuries & Damages	F102D F10	1,490,390	860,761	348,677	95,704	25,450	2,056	17,859	711	469	137,195	1,027	160	160	160
926	Employee Pensions & Benefits	F138D	1,563,624	903,057	365,610	100,407	26,700	2,157	16,736	746	492	143,936	1,078	168	168	168
927	Franchise Requirements	F102	1,106,517	639,059	258,670	71,054	18,895	1,527	13,259	528	348	107,858	763	119	119	119
928	Regulatory Commission Expense	F102	-	-	-	-	-	-	-	-	-	-	-	-	-	-
929	Duplicate Charges	F102D	-	-	-	-	-	-	-	-	-	-	-	-	-	-
930	Misc General Expenses	F102D	(669,112)	(386,440)	(156,539)	(42,966)	(11,426)	(923)	(6,018)	(319)	(210)	(61,594)	(461)	(72)	(72)	(72)
931	Customer Labor	F42	483,262	275,104	113,059	31,032	8,252	667	5,791	230	152	44,486	333	52	52	52
935	Maintenance of General Plant	F108	2,138,189	1,168,608	505,671	140,112	74,424	4,935	20,316	1,133	428	209,219	1,189	365	365	365
571	TOTAL ADMINISTRATIVE & GEN EXPENSE		647,644	374,041	151,516	41,886	11,059	884	7,761	309	204	59,618	446	70	70	70
572	TOTAL O & M EXPENSE		4,305,793	1,717,943	1,111,546	358,134	29,202	555,138	37,562	1,428	2,135	307,665	2,550	28,932	90,504	63,053
573			17,842,888	9,489,888	4,283,991	1,230,217	298,273	575,801	194,467	7,997	6,148	1,857,187	11,595	30,543	92,115	64,665
574			117,591,190	64,939,444	27,873,942	7,766,657	3,770,214	806,012	1,142,223	60,850	26,126	10,897,586	67,055	48,496	110,068	82,618

A	Distribution - Total - Unbundled		C	DISTRIBUTION PLANT												P	Q
	FERC ACCT	DESCRIPTION		B	D	E	F	G	H	I	J	K	L	M	N		
			COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	Trans Sch 9	General Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	Small Dist. Sch 23	Home Park Home Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
971	360	Land and Land Rights Demand Primary	F20	32,307,275	15,209,654	10,724,531	3,106,084	24,208	-	-	421,026	5,706	2,784,542	25,967	-	-	-
972	361	Structures and Improvements Demand Primary	F20	32,307,275	15,209,654	10,724,531	3,106,084	24,208	-	-	421,026	5,706	2,784,542	25,967	-	-	-
973	362	Station Equipment Demand Primary	F20	36,657,549	17,257,680	12,168,622	3,524,328	27,467	-	-	477,718	6,474	5,965	3,159,630	28,463	-	-
974	363	Poles, Towers & Fixtures Demand Primary	F20	417,438,254	196,522,032	136,570,323	40,133,324	312,786	-	-	5,440,022	73,720	67,931	35,982,000	335,515	-	-
975	364	Poles, Towers & Fixtures Demand Secondary	F22	1,799,804	1,598,033	1,044,113,108	30,240,567	235,685	-	-	4,099,071	55,548	51,186	27,112,985	335,515	-	-
976	365	Overhead Conductors Demand Primary	F20	320,360,422	149,677,908	104,413,108	30,240,567	4,255,466	-	-	4,098,071	55,548	51,186	27,314,756	252,811	-	-
977	366	Underground Conductors Demand Primary	F20	93,441,575	43,990,525	31,018,310	8,983,654	70,016	-	-	1,217,723	16,502	15,206	8,054,534	75,103	-	-
978	367	Underground Conductors Demand Secondary	F22	122,833,296	109,062,776	31,018,310	8,983,654	1,702,320	-	-	1,217,723	16,502	15,206	13,770,520	75,103	-	-
979	368	Line Transformers Demand Primary	F20	122,246,254	57,551,224	40,580,141	11,752,992	91,599	-	-	1,593,103	21,589	19,894	10,537,458	98,255	-	-
980	369	Line Transformers Demand Secondary	F22	43,439,884	38,569,952	40,580,141	11,752,992	25,971	-	-	1,593,103	21,589	19,894	4,689,832	98,255	-	-
981	1000	Line Transformers Demand Primary	F20	165,712,109	88,121,176	40,580,141	11,752,992	117,570	-	-	4,049,530	54,877	50,568	15,407,390	98,255	-	-
982	1001	Line Transformers Demand Secondary	F22	310,736,350	148,290,207	103,151,189	29,875,084	232,837	-	-	4,049,530	54,877	50,568	26,785,302	248,756	-	-
983	1002	Line Transformers Demand Primary	F20	153,812,587	136,569,060	103,151,189	29,875,084	1,286,359	-	-	4,049,530	54,877	50,568	17,243,527	248,756	-	-
984	1003	Line Transformers Demand Secondary	F22	465,838,296	282,859,266	103,151,189	29,875,084	1,519,198	-	-	4,049,530	54,877	50,568	44,028,829	249,756	-	-
985	1010	Line Transformers Demand Primary	F20	424,721,276	250,820,714	101,842,563	26,911,497	1,549,541	-	-	10,919,758	48,919	365,052	31,669,207	594,028	-	-
986	1011	Line Transformers Demand Secondary	F22	424,721,276	250,820,714	101,842,563	26,911,497	1,549,541	-	-	10,919,758	48,919	365,052	31,669,207	594,028	-	-
987	1013	Services Customer Assigned	F70	223,963,422	175,245,001	17,806,217	673,342	-	-	-	702,431	147,748	28,388,683	-	-	-	-
988	1016	Services Customer Assigned	F70	223,963,422	175,245,001	17,806,217	673,342	-	-	-	702,431	147,748	28,388,683	-	-	-	-
989	1017	Meters Customer Assigned	F60	86,244,188	59,075,450	9,403,062	1,163,143	-	-	-	3,359,884	960,372	11,266,542	17,233	262,024	262,024	262,024
990	1020	Meters Customer Assigned	F60	86,244,188	59,075,450	9,403,062	1,163,143	-	-	-	3,359,884	960,372	11,266,542	17,233	262,024	262,024	262,024
991	1021	Install on Customers' Premises Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
992	1022	Install on Customers' Premises Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
993	1024	Leased Property Demand Primary	F20	4,781,753	-	-	-	4,781,753	-	-	-	-	-	-	-	-	-
994	1025	Leased Property Demand Secondary	F22	4,781,753	-	-	-	4,781,753	-	-	-	-	-	-	-	-	-
995	1026	Leased Property Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
996	1027	Leased Property Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
997	1028	Leased Property Demand Primary	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
998	1029	Leased Property Demand Secondary	F22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
999	1030	Street Lights	A	27,220,243	-	-	-	27,220,243	-	-	-	-	-	-	-	-	-
1000	D00	Unclassified Dist Plant - Acct 300	F20	11,919,347	10,494,311	-	-	-	-	-	-	-	1,325,036	-	-	-	-
1001	D50	Unclassified Dist Sub - Acct 300	F20	2,435,041,324	1,406,336,683	569,678,066	156,364,015	41,560,566	3,359,884	29,176,323	1,161,280	765,726	224,152,771	1,678,130	262,024	262,024	262,024
1002		TOTAL DISTRIBUTION PLANT															

Distribution - Total - Unbundled		GENERAL PLANT														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
1038			3,002,748	1,734,209	702,493	192,819	51,275	4,143	35,991	1,432	944	276,412	2,069	323	323	323
1040		F107D														
1041		F105D	652,867	376,942	152,891	41,910	11,145	901	7,821	311	205	60,080	450	70	70	70
1042		F102D														
1043		F42	3,655,413	2,111,151	855,184	234,728	63,420	5,044	43,802	1,743	1,149	336,492	2,519	393	393	393
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	FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
1255		Distribution - Total - Unbonded															
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A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
1341	108364	Poles, Towers & Fixtures	(148,972,654)	(89,802,590)	(48,553,744)	(14,062,341)	(1,978,859)			(1,906,133)	(25,831)	(23,802)	(12,701,793)	(117,561)		
1342	108365	Overhead Conductors	(61,717,012)	(43,334,775)	(8,782,375)	(2,543,588)	(501,811)			(344,780)	(4,672)	(4,305)	(6,173,441)	(21,264)		
1343	108366	Underground Conduit	(62,181,439)	(36,065,294)	(15,227,201)	(4,410,166)	(44,117)			(597,793)	(8,101)	(7,465)	(5,781,434)	(36,869)		
1344	108367	Underground Conductors	(173,406,668)	(105,293,397)	(38,397,867)	(11,120,895)	(565,515)			(1,507,423)	(20,428)	(18,824)	(16,389,577)	(92,971)		
1345	108368	Line Transformers	(103,340,748)	(61,028,200)	(24,779,748)	(8,547,951)	(377,025)			(2,856,933)	(11,903)	(88,822)	(7,705,570)	(144,535)		
1346	108369	Services	(61,447,122)	(48,080,623)	(4,885,355)	(194,740)					(192,721)	(40,537)	(8,063,147)			
1347	108370	Meters	(31,785,281)	(21,772,247)	(3,465,497)	(428,676)		(1,238,285)		(353,945)	(64,866)	(13,806)	(4,152,282)	(6,351)	(96,569)	(96,569)
1348	108371	Install on Customers' Premises	(3,734,056)				(3,734,056)									
1349	108372	Leased Property														
1350	108373	Street Lights	(13,919,959)				(13,919,959)									
1351	108D00	Unclassified Dist Plant - Acct 300														
1352	108D05	Unclassified Dist Sub - Acct 300														
1353	108D	Unclassified Dist Sub - Acct 300	138,624	80,061	32,431	8,802	2,367	181	1,661	66	44	12,761	96	15	15	15
1354	TOTAL DISTRIBUTION PLANT DEPR		(766,630,681)	(435,127,329)	(179,334,031)	(48,505,915)	(21,198,638)	(1,238,093)	(8,750,174)	(347,041)	(214,610)	(70,120,321)	(504,866)	(96,554)	(96,554)	(96,554)
1355	108GP	General Plant Accumulated Depr														
1356	F107D	Stius	(41,501,518)	(23,968,833)	(9,709,283)	(2,664,983)	(708,677)	(57,264)	(487,289)	(19,762)	(13,051)	(3,820,338)	(28,601)	(4,466)	(4,466)	(4,466)
1357	F105D	System Generation														
1358	F102D	System Overheads	(7,057,693)	(4,076,108)	(1,651,148)	(453,203)	(120,517)	(9,738)	(84,570)	(3,366)	(2,219)	(649,682)	(4,864)	(759)	(759)	(759)
1359	F42	Customer - System														
1360	F30	Energy														
1361	F10	Simple Cycle Combustion Turbine														
1362	F10	Cholla														
1363	Total General Plant Accumulated Depr		(48,559,210)	(28,044,941)	(11,350,430)	(3,118,187)	(829,193)	(67,002)	(581,870)	(23,158)	(15,270)	(4,470,019)	(33,465)	(5,225)	(5,225)	(5,225)
1364	108HP	Mining Plant Accumulated Depr.														
1365	F30	Accum Depr - Capital Lease														
1366	F30	Remove Capital Lease														
1367	F30	Accum Depr - Capital Lease														
1368	F30	Remove Capital Lease														
1369	TOTAL GENERAL PLANT ACCUM DEPR		(48,559,210)	(28,044,941)	(11,350,430)	(3,118,187)	(829,193)	(67,002)	(581,870)	(23,158)	(15,270)	(4,470,019)	(33,465)	(5,225)	(5,225)	(5,225)
1370	TOTAL ACCUM DEPR - PLANT IN SERVICE		(815,189,892)	(483,172,270)	(190,694,461)	(52,624,101)	(22,027,632)	(1,305,096)	(9,332,043)	(370,199)	(229,680)	(74,590,341)	(538,331)	(101,779)	(101,779)	(101,779)
1371	111CLS	Accum Prov for Amort-Steam														
1372	111CLG	Accum Prov for Amort-General														
1373	F108D	System Overheads	(9,381)	(5,418)	(2,195)	(602)	(160)	(13)	(112)	(4)	(3)	(864)	(6)	(1)	(1)	(1)
1374	F40	Customer - System	(1,411,718)	(815,325)	(330,272)	(80,652)	(24,106)	(1,948)	(16,916)	(673)	(444)	(129,953)	(973)	(152)	(152)	(152)
1375	Total Accum Prov for Amort-General		(1,421,099)	(820,743)	(332,468)	(81,255)	(24,267)	(1,961)	(17,029)	(678)	(447)	(130,816)	(979)	(153)	(153)	(153)
1376	F10	Accum Prov for Amort-Hydro														
1377	111LP	Accum Prov for Amort-Intangible														
1378	F107D	Stius	(19,613)	(11,327)	(4,588)	(1,259)	(335)	(27)	(235)	(9)	(6)	(1,805)	(14)	(2)	(2)	(2)
1379	F105D	System Generation														
1380	F102D	System Overheads	(32,350,713)	(18,683,867)	(7,588,451)	(2,077,372)	(552,418)	(44,638)	(387,648)	(15,428)	(10,773)	(2,977,979)	(22,295)	(3,481)	(3,481)	(3,481)
1381	F42	Customer - System														
1382	F30	Energy														
1383	F10	Cholla														
1384	Total Accum Prov for Amort-Intangible		(32,370,326)	(18,695,194)	(7,573,040)	(2,076,632)	(552,753)	(44,865)	(387,853)	(15,438)	(10,779)	(2,978,784)	(22,308)	(3,483)	(3,483)	(3,483)
1385	111390	Accum Prov for Amort-Capital Lease														
1386	TOTAL ACCUM PROV FOR AMORTIZATION		(33,791,424)	(19,515,937)	(7,905,506)	(2,189,886)	(577,020)	(46,628)	(404,912)	(16,115)	(10,626)	(3,110,601)	(23,288)	(3,636)	(3,636)	(3,636)

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
Monthly Wrt Factors
12 Months Ended Jun 2012

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
DESCRIPTION	Uah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.15	Outdoor Lighting Sch.15	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C		
Operating Revenues	49,062,808	40,716,930	1,549,228	406,505	399,935	945,586	181,452	104,655	23,345	4,544,212	684	2,410	182,609	5,258		
Operating Expenses	45,400,459	38,802,754	1,345,216	229,552	370,884	325,121	157,698	102,135	21,513	4,040,541	485	543	2,513	1,505		
Operation & Maintenance Expenses	721,866	628,698	13,489	260	7,801	1,032	2,553	1,804	379	65,522	10	6	6	6		
Depreciation Expense	2,702,801	2,354,710	50,504	975	29,207	3,863	9,559	7,531	1,420	245,702	36	24	24	24		
Amortization Expense	355,427	(1,928,670)	32,111	296,835	(28,654)	1,046,376	14,806	(7,989)	(1,531)	683,740	(47)	(44)	246,568	(75)		
Taxes Other Than Income	(1,083,855)	1,453,358	17,913	(317,244)	28,685	(1,135,283)	(17,715)	6,779	1,726	(869,562)	216	1,753	(259,011)	3,531		
Income Taxes - Federal	(101,475)	136,070	1,677	(29,702)	2,686	(106,290)	(1,659)	635	162	(81,412)	20	164	(24,156)	331		
Income Taxes - State	313,590	(1,701,649)	28,331	261,895	(25,281)	923,209	13,063	(7,049)	(1,351)	603,258	(42)	(38)	219,309	(66)		
Income Taxes Deferred																
Investment Tax Credit Adj																
Misc Revenues & Expense	756,085	613,065	67,700	20,440	(2)	31,733	5,235	(0)	(0)	17,925	(0)	(2)	(5)	(4)		
Total Operating Expenses	49,064,899	40,358,537	1,556,941	463,012	385,326	1,089,760	183,542	103,068	22,319	4,705,614	678	2,406	185,248	5,250		
Operating Revenue For Return	(2,091)	358,393	(7,712)	(66,507)	14,609	(144,173)	(2,090)	1,587	1,027	(161,601)	6	4	(5,639)	8		
Rate Base :																
Electric Plant In Service	66,295,720	57,757,555	1,238,777	23,907	716,409	94,745	234,478	165,649	34,842	6,026,700	883	592	592	592		
Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Nuclear Fuel	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Prepayments	491	200	130	40	3	60	4	0	0	36	0	3	7	6		
Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Misc Deferred Debits	91,715	37,459	24,297	7,523	548	11,294	771	25	32	6,658	58	563	1,351	1,135		
Cash Working Capital	766,565	655,157	22,713	3,876	6,262	5,489	2,663	1,724	363	68,222	8	9	42	25		
Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Rate Base Additions	67,154,481	58,450,371	1,285,916	35,346	723,222	111,889	237,916	167,999	35,238	6,101,515	949	1,167	1,993	1,788		
Rate Base Deductions :																
Accum Provision For Depreciation	(3,471,120)	(3,024,078)	(64,860)	(1,252)	(37,510)	(4,961)	(12,277)	(8,673)	(1,824)	(515,547)	(46)	(31)	(31)	(31)		
Accum Provision For Amortization	(47,352,136)	(41,247,063)	(884,405)	(17,068)	(572,990)	(65,949)	(167,359)	(118,598)	(24,946)	(4,311,956)	(630)	(412)	(412)	(412)		
Accum Deferred Income Taxes	(4,726,232)	(4,183,323)	(47,184)	15,921	(60,289)	13,749	(17,023)	(12,599)	(2,648)	(432,745)	(71)	(43)	(43)	6		
Unamortized ITC	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Customer Advance For Construction	(12,766,401)	(3,328,955)	(382,890)	(1,050,053)	(13,654)	(3,649,099)	(91,828)	-	(521)	(3,393,003)	-	-	(856,599)	-		
Customer Service Deposits	(63,167)	(21,872)	(17,512)	(5,617)	(116)	(10,337)	(448)	(19)	(23)	(4,138)	(39)	(500)	(1,279)	(1,063)		
Misc Rate Base Deductions	-	-	-	-	-	-	-	-	-	-	-	-	-	-		
Total Rate Base Deductions	(68,379,077)	(51,805,230)	(1,396,551)	(1,056,068)	(624,499)	(3,716,797)	(288,930)	(139,873)	(29,963)	(8,457,388)	(787)	(1,017)	(858,415)	(1,500)		
Total Rate Base	(1,224,596)	6,645,081	(110,635)	(1,022,722)	98,724	(3,605,208)	(51,014)	27,926	5,275	(2,355,773)	163	150	(856,421)	259		
Return On Rate Base	0.17%	5.39%	6.97%	5.53%	14.80%	4.00%	4.10%	5.76%	19.46%	6.86%	3.45%	2.77%	0.66%	2.92%		
Return On Equity	-5.05%	5.01%	8.05%	5.26%	23.13%	2.32%	2.51%	5.72%	32.12%	7.03%	1.27%	-0.05%	-4.11%	0.24%		

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
Monthly Wgt Factors
12 Months Ended Jun 2012

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch. 1	General Large Dist. Sch. 6	General +1 MW Sch. 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch. 9	Irrigation Sch. 10	Traffic Signals Sch. 15	Outdoor Lighting Sch. 15	General Small Dist. Sch. 23	Mobile Home Park Sch. 25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
83	Total Rate Base		(1,224,596)	6,645,081	(110,635)	(1,022,722)	98,724	(3,605,208)	(51,014)	27,526	5,275	(2,355,773)	163	150	(656,421)	259
84	Return On Ratebase (\$)	5.67%	(69,404)	376,608	(6,270)	(57,963)	5,595	(204,324)	(2,891)	1,560	299	(133,513)	9	9	(48,537)	15
85	Operating & Maintenance Expense		45,400,459	38,802,754	1,345,216	229,552	370,884	325,121	157,698	102,135	21,513	4,040,541	485	543	2,513	1,505
86	Bad Debt to Produce ROR	F80														
87	Depreciation Expense		721,866	628,898	13,489	260	7,801	1,032	2,553	1,804	379	65,622	10	6	6	6
88	Amortization Expense		2,702,801	2,354,710	50,504	975	29,207	3,863	9,559	6,753	1,420	245,702	36	24	24	24
89	Taxes Other Than Income		355,427	(1,928,670)	32,111	296,835	(28,654)	1,046,376	14,806	(7,989)	(1,631)	683,740	(47)	(44)	248,568	(75)
90	Federal Income Taxes		(1,083,855)	1,453,358	17,513	(317,244)	28,685	(1,135,283)	(17,715)	6,779	1,726	(869,562)	216	1,753	(255,011)	3,531
91	FIT Adj to Produce Target ROR	F101														
92	State Income Taxes		(101,475)	136,070	1,677	(29,702)	2,686	(106,290)	(1,659)	635	162	(81,412)	20	164	(24,166)	331
93	SIT Adj to Produce Target ROR	F101														
94	Deferred Income Taxes		313,590	(1,701,649)	28,331	281,895	(25,281)	923,209	13,063	(7,049)	(1,351)	603,258	(42)	(38)	219,309	(66)
95	Investment Tax Credit		756,085	613,065	67,700	20,440	(2)	31,733	5,235	(0)	(0)	17,925	(0)	(2)	(5)	(4)
96	Misc Revenue & Expenses		(6,016,823)	(5,724,204)	(741,100)	(141,227)	(74,669)	(49,557)	(89,332)	(16,639)	(4,698)	(1,160,745)	(1,893)	(137)	(3,460)	(264)
97	Revenue Credits															
98	Total Revenue Requirements		40,978,672	35,010,941	809,571	263,822	316,252	835,979	82,319	87,989	18,020	3,411,566	(1,205)	2,277	156,251	5,001
99	Operating Revenues		41,045,995	34,992,726	808,129	265,278	325,266	896,030	83,120	86,015	18,747	3,383,468	(1,209)	2,273	175,149	4,994
100	Increase / (Decrease) Required to Earn Equal Rates of Return		(67,313)	18,215	1,442	(1,456)	(9,014)	(60,151)	(801)	(27)	(728)	28,088	4	4	(42,898)	7
101	Existing Revenues	check	41,045,995	34,992,726	808,129	265,278	325,266	896,030	83,120	86,015	18,747	3,383,468	(1,209)	2,273	175,149	4,994
102	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & ROR		-0.16%	0.05%	0.18%	-0.55%	-2.77%	-6.71%	-0.96%	-0.03%	-3.88%	0.83%	-0.30%	0.19%	-23.95%	0.14%
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	ACC1	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.15	Outdoor Lighting Sch.15	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
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STEAM POWER GENERATION

NUCLEAR POWER GENERATION

Retail - Total - Unbundled

Retail - Total - Unbundled		HYDRAULIC POWER GENERATION														OTHER POWER GENERATION													
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q													
FERC ACCI	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.15	Outdoor Lighting Sch.15	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C													
295		F10																											
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FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.15	Outdoor Lighting Sch.15	General Small Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cust.A	Industrial Cust.B	Industrial Cust.C
442	Operation Supervision & Eng	F131														
443	Lead Dispatching	F20														
444	Station Expense	F120														
445	Overhead Line Expenses	F132														
446	Underground Line Expense	F133														
447	Street Lighting & Signal Systems	F130														
448	Meter Expenses	F127														
449	Customer Installation Expenses	F20														
450	Misc. Distribution Expenses	F131														
451	Rents	F131														
452	Maint Supervision & Engineering	F131														
453	Maintenance of Structures	F119														
454	Maint of Station Equipment	F120														
455	Maintenance of Overhead Lines	F134														
456	Maint of Underground Lines	F135														
457	Maint of Line Transformers	F125														
458	Maint of Street Lighting & Signals	F130														
459	Maintenance of Meters	F127														
460	Maint of Misc. Distribution Plant	F131														
461	TOTAL DISTRIBUTION EXPENSE															
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TOTAL CUSTOMER ACCOUNTS EXPENSE			38,779,831	33,073,496	1,218,303	223,809	296,266	317,800	134,822	84,600	17,795	3,409,596	418	449	1,039	1,039

CUSTOMER ACCOUNTS EXPENSE

Retail - Total - Unbundled	A	B	C	CUSTOMER SERVICE EXPENSE												Q	
				D	E	F	G	H	I	J	K	L	M	N	O		P
		DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch. 1	General Large Dist. Sch. 6	General +1 MW Sch. 8	Street & Area Lighting Sch. 7, 11, 12	General Trans Sch. 9	Irrigation Sch. 10	Traffic Signals Sch. 15	Outdoor Lighting Sch. 15	General Small Dist. Sch. 23	Mobile Home Park Sch. 25	Industrial Cust. A	Industrial Cust. B	Industrial Cust. C
502		Supervision	F40	143,293	124,156	2,637	51	1,675	28	484	387	81	13,782	2	0	0	0
503		Customer Assistance	F40	3,707,153	3,212,059	68,210	1,316	43,333	714	12,764	10,013	2,106	356,555	49	4	4	4
504		Informational & Instructional Adv	F40	1,854,694	1,606,998	34,125	659	21,679	357	6,396	5,010	1,054	178,385	25	2	2	2
505		Misc. Customer Service	F40	60,708	52,600	1,117	22	710	12	209	164	34	5,839	1	0	0	0
506		TOTAL CUSTOMER SERVICE EXPENSE		5,765,848	4,985,813	106,089	2,047	67,397	1,110	19,884	15,574	3,276	554,561	76	7	7	7
507		Supervision	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
508		Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
509		Advertising Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
510		Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
511		TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
512		Administrative & General Salaries	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
513		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-	-	-
514		Office Supplies & expenses	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
515		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-	-	-
516		Outside Services	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
517		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-	-	-
518		Property Insurance	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
519		System Generation	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
520		Injuries & Damages	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
521		Employee Pensions & Benefits	F138R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
522		Franchise Requirements	F102	-	-	-	-	-	-	-	-	-	-	-	-	-	-
523		Regulatory Commission Expense	F102	-	-	-	-	-	-	-	-	-	-	-	-	-	-
524		Regulatory Expense - CCS	F103	-	-	-	-	-	-	-	-	-	-	-	-	-	-
525		Duplicate Charges	F102R	(270,183)	(110,350)	(71,576)	(22,163)	(1,615)	(33,272)	(2,271)	(74)	(95)	(19,613)	(171)	(1,557)	(3,343)	
526		Misc. General Expenses	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
527		Situs	F42	3,322	2,894	62	1	36	5	12	8	2	302	0	0	0	
528		Customer Labor	F138R	863,356	737,861	25,669	4,378	7,049	6,181	2,999	1,942	408	76,841	10	9	20	
529		Rents	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
530		Maintenance of General Plant	F108	258,255	103,040	66,669	21,480	1,751	33,296	2,253	86	128	18,453	153	1,735	6,428	
531		TOTAL ADMINISTRATIVE & GEN EXPENSE		854,760	733,445	20,824	3,696	7,221	6,210	2,992	1,961	443	75,984	(9)	87	1,467	
532		TOTAL O & M EXPENSE		45,400,459	38,802,754	1,345,216	229,552	370,884	325,121	157,698	102,135	21,513	4,040,541	485	543	2,513	1,505

Retail - Total - Unbundled			DISTRIBUTION PLANT													
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	Trans Sch 9	General Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
971																
972		F20														
973		A														
974		F20														
975		A														
976	Land and Land Rights															
977	Demand Primary															
978	Assigned															
979																
980	Structures and Improvements															
981	Demand Primary															
982	Assigned															
983																
984	Station Equipment															
985	Demand Primary															
986	Assigned															
987																
988	Poles, Towers & Fixtures															
989	Demand Primary															
990	Demand Secondary															
991	Assigned															
992																
993	Overhead Conductors															
994	Demand Primary															
995	Demand Secondary															
996	Assigned															
997																
998	Underground Conduit															
999	Demand Primary															
1000	Demand Secondary															
1001	Assigned															
1002																
1003	Underground Conductors															
1004	Demand Primary															
1005	Demand Secondary															
1006	Assigned															
1007																
1008	Line Transformers															
1009	Demand Secondary															
1010	Assigned															
1011																
1012	Services															
1013	Customer															
1014	Assigned															
1015																
1016	Meters															
1017	Customer															
1018	Assigned															
1019																
1020	Install on Customers' Premises															
1021	Demand Primary															
1022	Demand Secondary															
1023	Assigned															
1024																
1025	Leased Property															
1026	Demand Primary															
1027	Demand Secondary															
1028	Assigned															
1029																
1030	Street Lights															
1031																
1032																
1033																
1034	Unclassified Dist Plant - Acct 300															
1035	DSO															
1036	Unclassified Dist Sub - Acct 300															
1037	TOTAL DISTRIBUTION PLANT															

Retail - Total - Unbundled			GENERAL PLANT																												
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q															
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Landing Dist. Sch 6	General -1 MW Sch 8	Street & Area Lighting Sch. 7, 11, 12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C															
1123	398 Misc. Equipment	F107R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1124	398 F105R	F105R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1125	398 F102R	F102R	83,715	81,645	1,751	34	1,013	134	331	234	49	8,519	1	1	1	1															
1126	398 F42	F42	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1127	398 F30	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1128	398 F10	F10	93,715	81,645	1,751	34	1,013	134	331	234	49	8,519	1	1	1	1															
1129	399 Coal Mine	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1130	399L WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1131	399L Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1132	399L General Capital Lease	F107R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1133	399L Situs	F105R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1134	399L System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1135	399L System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1136	399L System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1137	399L Remove Capital Lease	F107R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1138	399L Situs	F105R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1139	399L System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1140	399L System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1141	399L System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1142	399L Remove Capital Lease	F107R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1143	399L Situs	F105R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1144	399L System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1145	399L System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1146	399L System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1147	399L Remove Capital Lease	F107R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1148	399L Situs	F105R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1149	399L System Generation	F105R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1150	399L System Overheads	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1151	399L Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1152	399L General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1153	399L Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1154	G00 Unclassified Gen Plant - Acct 300	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1155	G00 Unclassified Gen Veh - Acct 300	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-															
1156	TOTAL GENERAL PLANT		10,657,832	9,285,220	199,148	3,843	115,171	15,231	37,695	26,630	5,601	968,864	142	95	95	95															
1157	1158	1159	1160	1161	1162	1163	1164	1165	1166	1167	1168	1169	1170	1171	1172	1173	1174	1175	1176	1177	1178	1179	1180	1181	1182	1183	1184	1185	1186	1187	1188
301 Organization			INTANGIBLE PLANT																												
301 Situs																															
301 System Generation																															
301 System Overheads																															
301 Total Organization			55,637,888	48,472,335	1,039,628	20,063	601,238	79,513	196,783	139,019	29,241	5,057,836	741	497	497	497	497														
302 Franchise & Consent																															
302 Situs																															
302 System Generation																															
302 System Overheads																															
302 Total Franchise & Consent			55,637,888	48,472,335	1,039,628	20,063	601,238	79,513	196,783	139,019	29,241	5,057,836	741	497	497	497	497														
303 Miscellaneous Intangible Plant																															
303 Situs																															
303 System Generation																															
303 System Overheads																															
303 Customer - System																															
303 Energy																															
303 Total Miscellaneous Intangible Plant			55,637,888	48,472,335	1,039,628	20,063	601,238	79,513	196,783	139,019	29,241	5,057,836	741	497	497	497	497														
800 Unclass Intangible Plant - Acct 300			55,637,888	48,472,335	1,039,628	20,063	601,238	79,513	196,783	139,019	29,241	5,057,836	741	497	497	497	497														
TOTAL INTANGIBLE PLANT			66,285,720	57,757,555	1,238,777	23,907	716,409	94,745	234,478	165,649	34,842	6,026,700	883	592	592	592	592														
TOTAL ELECTRIC PLANT IN SERVICE																															

Retail - Total - Unbundled		MISC RATE BASE														
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch. 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
1191	Plant Held For Future Use	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1192	Production	F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1193	Transmission Distribution	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1194	General	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1195	Mining	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1196	Total Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1197	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1198	Nuclear Fuel	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1199	Weatherization	F11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1200	Fuel Stock	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1201	Cholla	F33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1202	Total Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1203	Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1204	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1205	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1206	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1207	Materials and Supplies	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1208	Cholla	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1209	Total Materials and Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1210	Stores Expense Undistributed	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1211	Provo Working Capital Deposit	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1212	Prepayments	F30	491	200	130	40	3	60	4	0	0	0	36	0	3	6
1213	System Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1214	Total Prepayments		491	200	130	40	3	60	4	0	0	0	36	0	3	6
1215	Misc Regulatory Assets	F102R	89,561	36,579	23,726	7,347	535	11,029	753	25	32	6,501	57	549	1,320	1,108
1216	Cholla	F10	89,561	36,579	23,726	7,347	535	11,029	753	25	32	6,501	57	549	1,320	1,108
1217	Total Misc Regulatory Assets		179,122	73,158	47,452	14,694	1,070	22,058	1,506	50	64	13,002	114	1,098	2,640	2,216
1218	Misc Deferred Debits	F102R	2,153	879	570	177	13	265	18	1	1	1	156	1	13	27
1219	System Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1220	Cash Working Capital	F137R	672,705	574,946	19,932	3,401	5,495	4,817	2,337	1,513	319	59,869	7	8	37	22
1221	Other Working Capital	F137R	83,850	80,212	2,781	475	767	672	326	211	44	8,352	1	1	5	3
1222	Cholla	F33	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1223	Total Other Working Capital		83,850	80,212	2,781	475	767	672	326	211	44	8,352	1	1	5	3
1224	Nuclear Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1225	Misc Deferred Debits-Trotan	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1226	Impact Housing - Notes Receivable	F30	858,760	692,816	47,140	11,439	6,813	16,844	3,438	1,750	396	74,915	67	575	1,401	1,166
1227	TOTAL RATE BASE ADDITIONS															

Line	Account	Description	D	E	F	G	H	I	J	K	L	M	N	O	P	Q	
			Utah Jurisdiction Normalized	Residential Sch 1	General Larrea Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C	
1255	Retail - Total - Unbundled																
1256	A	B															
1257			(12,766,401)	(3,328,955)	(362,590)	(1,050,053)	(13,654)	(3,649,099)	(91,828)			(621)	(3,393,003)				
1258	F102R	Accum Prov for Property Insurance	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1259	F102R	Accum Prov for Injuries & Damages	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1260	F102R	Accum Prov for Pension & Benefits	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1261	F102R	Accum Hydro Relicensing Obligation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1262	F10	Reg Liabilities - Insurance Provision	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1263	F10	System Overhead	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1264	F10	Accum Misc Oper Prov - Trojan	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1265	F10	Customer Advances for Const	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1266	F10	Customer Advances for Const	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1267	F30	SO2 Emissions	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1268	F10	Other Deferred Credits	(63,187)	(21,872)	(17,512)	(5,617)	(116)	(10,537)	(448)	(13)	(23)	(4,138)	(39)	(530)	(1,279)	(1,063)	
1269	F104R	Accum Deferred Income Taxes	1,327,496	1,157,099	24,839	479	14,240	2,045	4,706	3,293	693	120,047	18	13	13	13	
1270	F138R	Labor	3,317,012	2,834,761	98,618	16,818	27,080	23,747	11,520	7,459	1,559	295,213	37	34	78	78	
1271	F141	IBT	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1272	F42	Customer - Customer System	30,043	26,173	561	11	325	43	106	75	16	2,731	0	0	0	0	
1273	F10	Simple Cycle Combustion Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1274	F10	Total Accum Deferred Income Taxes	4,674,551	4,018,033	124,019	17,308	41,644	25,535	16,332	10,827	2,277	417,992	55	47	91	91	
1275	F10	Accum Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1276	F104R	Accum Deferred Income Taxes	(9,799,009)	(6,541,206)	(193,353)	(3,538)	(105,112)	(15,095)	(34,736)	(24,306)	(5,112)	(886,136)	(131)	(94)	(94)	(94)	
1277	F138R	Labor	542,614	463,725	16,133	2,751	4,430	3,885	1,884	1,220	257	48,293	6	8	13	13	
1278	F42	Customer - System	(9,256,395)	(6,077,481)	(167,221)	(787)	(100,662)	(11,210)	(32,851)	(23,085)	(4,856)	(837,846)	(125)	(89)	(82)	(82)	
1279	F10	Cholla	(26,143)	(24,530)	(527)	(10)	(92)	(43)	(100)	(70)	(15)	(2,545)	(0)	(0)	(0)	(0)	
1280	F10	Total Accum Deferred Income Taxes	(116,245)	(99,345)	(3,456)	(509)	(945)	(632)	(404)	(261)	(59)	(10,346)	(1)	(1)	(3)	(3)	
1281	F10	Cholla	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1282	F10	Total Accum Deferred Income Taxes	(144,368)	(123,875)	(3,983)	(600)	(1,251)	(876)	(503)	(331)	(70)	(12,891)	(2)	(1)	(3)	(3)	
1283	F104R	Accum Investment Tax Credit	(17,555,821)	(7,534,150)	(447,266)	(1,039,749)	(74,059)	(3,645,887)	(109,298)	(12,602)	(3,193)	(3,829,685)	(110)	(574)	(857,971)	(1,056)	
1284	TOTAL RATE BASE DEDUCTIONS																
1285	ACCUMULATED DEPRECIATION																
1286	PRODUCTION PLANT																
1287	108SP	Steam Prod Accumulated Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1288	F10	Cholla	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1289	F10	Total Steam Prod Accumulated Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1290	108NP	Nuclear Prod Accumulated Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1291	F10	Hydraulic Prod Accum Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1292	F10	Other Production - Accum Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1293	F10	Simple Cycle Combustion Turbine	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1294	F10	Total Other Production - Accum Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1295	F10	Experimental Plant - Accum Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1296	TOTAL PRODUCTION PLANT DEPRECIATION																
1297	108TP	Transmission Plant Accum Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1298	F106	Transmission Plant Accum Depr	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1299	F118	Land and Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1300	F119	Structures and Improvements	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
1301	F120	Station Equipment	-	-	-	-	-	-	-	-	-	-	-	-	-	-	

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
Monthly Wgt Factors
12 Months Ended Jun 2012

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Large Dist. Sch.6	General +1 MW Sch.8	Street & Area Lighting Sch.7,11,12	General Trans Sch.9	Irrigation Sch.10	Traffic Signals Sch.16	Outdoor Lighting Sch.15	General Smart Dist. Sch.23	Mobile Home Park Sch.25	Industrial Cus.A	Industrial Cus.B	Industrial Cus.C
83	Total Rate Base		10,977,847	4,091,746	2,959,171	946,509	48,091	1,606,795	87,469	2,712	4,574	754,708	6,729	81,733	218,379	169,230
84																
85	Return On Ratebase (\$\$)	5.67%	622,167	231,899	167,710	53,643	2,726	91,065	4,957	154	259	42,773	381	4,632	12,377	9,591
86	Operating & Maintenance Expense		7,046,918	2,878,147	1,866,845	578,062	42,129	867,804	59,225	1,937	2,490	511,546	4,467	43,229	103,839	87,198
87	Bad Debt to Produce ROR		-	-	-	-	-	-	-	-	-	-	-	-	-	-
88	Depreciation Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-
89	Amortization Expense		-	-	-	-	-	-	-	-	-	-	-	-	-	-
90	Taxes Other Than Income		1,869	697	504	161	8	274	15	0	1	128	1	14	37	29
91	Federal Income Taxes		340,556	122,152	113,477	28,928	3,871	35,904	2,001	86	483	28,490	130	1,284	952	2,798
92	FIT Adj to Produce Target ROR		-	-	-	-	-	-	-	-	-	-	-	-	-	-
93	State Income Taxes		31,158	11,176	10,382	2,647	354	3,285	183	8	44	2,607	12	117	87	256
94	SIT Adj to Produce Target ROR		-	-	-	-	-	-	-	-	-	-	-	-	-	-
95	Deferred Income Taxes		-	-	-	-	-	-	-	-	-	-	-	-	-	-
96	Investment Tax Credit		-	-	-	-	-	-	-	-	-	-	-	-	-	-
97	Misc Revenue & Expenses		-	-	-	-	-	-	-	-	-	-	-	-	-	-
98	Revenue Credits		(204,371)	(81,612)	(64,985)	(16,951)	(1,186)	(25,981)	(1,670)	(95)	(63)	(14,774)	(127)	(1,285)	(3,062)	(2,601)
99	Total Revenue Requirements		7,838,297	3,162,457	2,103,933	646,490	47,901	972,351	64,711	2,131	3,195	570,770	4,865	47,992	114,230	97,271
100	Operating Revenues		7,832,038	3,151,241	2,142,504	645,143	52,292	945,542	63,338	2,134	3,826	579,768	4,716	45,621	103,291	92,621
101	Increase / (Decrease) Required to Earn Equal Rates of Return		6,259	11,216	(38,571)	1,347	(4,391)	26,808	1,373	(3)	(631)	(8,999)	149	2,371	10,039	4,650
102	Existing Revenues		7,832,038	3,151,241	2,142,504	645,143	52,292	945,542	63,338	2,134	3,826	579,768	4,716	45,621	103,291	92,621
103	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & ROR		0.08%	0.36%	-1.80%	0.21%	-8.40%	2.84%	2.17%	-0.12%	-16.49%	-1.55%	3.16%	5.20%	10.59%	5.02%
104																
105																
106																
107																
108																
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110																
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	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
			COS Factor	Utah Jurisdiction Normalized	Residential Sch. 1	General Large Dist. Sch. 6	General +1 MW Sch. 8	Street & Area Lighting Sch. 7.11.12	General Trans Sch. 9	Irrigation Sch. 10	Traffic Signals Sch. 15	Outdoor Lighting Sch. 15	General Small Dist. Sch. 23	Mobile Home Park Sch. 25	Industrial Cust. A	Industrial Cust. B	Industrial Cust. C
HYDRAULIC POWER GENERATION																	
285	MISC - Total - Unbundled																
286			F10														
287			F10														
288			F10														
289	FERC	DESCRIPTION															
290	ACCI	Operation Super. & Engineering															
300	535		F10														
302	536	Water For Power	F10														
304	537	Hydraulic Expenses	F10														
306	538	Electric Expenses	F10														
308	539	Misc. Hydro Expenses	F10														
309	540	Rents (Hydro Generation)	F10														
310	541	Maint Supervision & Engineering	F10														
312	542	Maintenance of Structures	F10														
314	543	Maint of Dams & Waterways	F10														
316	544	Maintenance of Electric Plant	F10														
318	545	Maint of Misc. Hydro Plant	F10														
319			F10														
320			F10														
321			F10														
322																	
323	Total Hydraulic Power Generation																
324																	
325																	
326																	
327																	
328			F10														
329	546	Operation Super. & Engineering	F10														
330	547	Fuel	F92														
331		Simple Cycle Combustion Turbine	F93														
332		Total 547															
333																	
334	548	Generation Expense	F10														
335		Simple Cycle Combustion Turbine	F10														
336		Total 548															
337																	
338	549	Miscellaneous Other	F10														
339	550	Maint Supervision & Engineering	F10														
340	551	Simple Cycle Combustion Turbine	F10														
341	552	Total 550															
342																	
343																	
344	551	Maint Supervision & Engineering	F10														
345	552	Maintenance of Structures	F10														
346	553	Maint of Generation & Elect Plant	F10														
347	554	Simple Cycle Combustion Turbine	F10														
348		Total 553															
349	555	Maintenance of Misc. Other	F10														
350	556	Simple Cycle Combustion Turbine	F10														
351	557	Total 554															
352																	
353																	
354	Total Other Power Generation																
355																	
356																	
357																	
358																	
359																	
360																	
361																	
362	555	Purchased Power	F10														
363	556	Demand	F87														
364	557	Energy	F88														
365		Seasonal Contracts															
366																	
367																	
368																	
369																	
370	558	System Control & Load Dispatch	F10														
371	559	Other Expenses	F10														
372		Simple Cycle Combustion Turbine															
373																	
374																	
375																	
376		Embedded Cost Differentials	F10														
377		Company Owned Hydro															
378		Company Owned Hydro															
379		Mid-C Contract															
380		Mid-C Contract															
381		Existing QF Contracts															
382		Existing QF Contracts															
383																	
384																	
385	Total Other Power Supply																
386																	
387																	
			TOTAL PRODUCTION EXPENSE														

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COO Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
442	Operation Supervision & Eng	F131	-	-	-	-	-	-	-	-	-	-	-	-	-	-
443	Load Dispatching	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
444	Station Expense	F120	-	-	-	-	-	-	-	-	-	-	-	-	-	-
445	Overhead Line Expenses	F132	-	-	-	-	-	-	-	-	-	-	-	-	-	-
446	Underground Line Expense	F133	-	-	-	-	-	-	-	-	-	-	-	-	-	-
447	Street Lighting & Signal Systems	F130	-	-	-	-	-	-	-	-	-	-	-	-	-	-
448	Meter Expenses	F127	-	-	-	-	-	-	-	-	-	-	-	-	-	-
449	Customer Installation Expenses	F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
450	Misc. Distribution Expenses	F131	-	-	-	-	-	-	-	-	-	-	-	-	-	-
451	Rents	F131	-	-	-	-	-	-	-	-	-	-	-	-	-	-
452	Maint Supervision & Engineering	F131	-	-	-	-	-	-	-	-	-	-	-	-	-	-
453	Maintenance of Structures	F119	-	-	-	-	-	-	-	-	-	-	-	-	-	-
454	Maint of Station Equipment	F120	-	-	-	-	-	-	-	-	-	-	-	-	-	-
455	Maintenance of Overhead Lines	F134	-	-	-	-	-	-	-	-	-	-	-	-	-	-
456	Maint of Underground Lines	F135	-	-	-	-	-	-	-	-	-	-	-	-	-	-
457	Maint of Line Transformers	F125	-	-	-	-	-	-	-	-	-	-	-	-	-	-
458	Maint of Street Lighting & Signals	F130	-	-	-	-	-	-	-	-	-	-	-	-	-	-
459	Maintenance of Meters	F127	-	-	-	-	-	-	-	-	-	-	-	-	-	-
460	Maint of Misc. Distribution Plant	F131	-	-	-	-	-	-	-	-	-	-	-	-	-	-
461			-	-	-	-	-	-	-	-	-	-	-	-	-	-
462			-	-	-	-	-	-	-	-	-	-	-	-	-	-
463			-	-	-	-	-	-	-	-	-	-	-	-	-	-
464			-	-	-	-	-	-	-	-	-	-	-	-	-	-
465			-	-	-	-	-	-	-	-	-	-	-	-	-	-
466			-	-	-	-	-	-	-	-	-	-	-	-	-	-
467			-	-	-	-	-	-	-	-	-	-	-	-	-	-
468			-	-	-	-	-	-	-	-	-	-	-	-	-	-
469			-	-	-	-	-	-	-	-	-	-	-	-	-	-
470			-	-	-	-	-	-	-	-	-	-	-	-	-	-
471			-	-	-	-	-	-	-	-	-	-	-	-	-	-
472			-	-	-	-	-	-	-	-	-	-	-	-	-	-
473			-	-	-	-	-	-	-	-	-	-	-	-	-	-
474			-	-	-	-	-	-	-	-	-	-	-	-	-	-
475			-	-	-	-	-	-	-	-	-	-	-	-	-	-
476			-	-	-	-	-	-	-	-	-	-	-	-	-	-
477			-	-	-	-	-	-	-	-	-	-	-	-	-	-
478			-	-	-	-	-	-	-	-	-	-	-	-	-	-
479			-	-	-	-	-	-	-	-	-	-	-	-	-	-
480			-	-	-	-	-	-	-	-	-	-	-	-	-	-
481			-	-	-	-	-	-	-	-	-	-	-	-	-	-
482			-	-	-	-	-	-	-	-	-	-	-	-	-	-
483	TOTAL DISTRIBUTION EXPENSE		-	-	-	-	-	-	-	-	-	-	-	-	-	-
484			-	-	-	-	-	-	-	-	-	-	-	-	-	-
485			-	-	-	-	-	-	-	-	-	-	-	-	-	-
486			-	-	-	-	-	-	-	-	-	-	-	-	-	-
487			-	-	-	-	-	-	-	-	-	-	-	-	-	-
488			-	-	-	-	-	-	-	-	-	-	-	-	-	-
489			-	-	-	-	-	-	-	-	-	-	-	-	-	-
490	Supervision	F136	-	-	-	-	-	-	-	-	-	-	-	-	-	-
491	Meter Reading Expense	F47	-	-	-	-	-	-	-	-	-	-	-	-	-	-
492	Customer Receipts & Collections	F48	-	-	-	-	-	-	-	-	-	-	-	-	-	-
493	Uncollectible Accounts	F80	-	-	-	-	-	-	-	-	-	-	-	-	-	-
494	Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-	-	-	-	-	-	-
495			-	-	-	-	-	-	-	-	-	-	-	-	-	-
496			-	-	-	-	-	-	-	-	-	-	-	-	-	-
497			-	-	-	-	-	-	-	-	-	-	-	-	-	-
498			-	-	-	-	-	-	-	-	-	-	-	-	-	-
499			-	-	-	-	-	-	-	-	-	-	-	-	-	-
500	TOTAL CUSTOMER ACCOUNTS EXPENSE		-	-	-	-	-	-	-	-	-	-	-	-	-	-

CUSTOMER ACCOUNTS EXPENSE

A			DISTRIBUTION PLANT													
MISC - Total - Unbundled	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	Trans Sch 9	General Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
971																
972																
973																
974																
975																
976																
977																
978	Land and Land Rights Demand Primary Assigned	F20 A														
979																
980																
981	Structures and Improvements Demand Primary Assigned	F20 A														
982																
983																
984																
985	Station Equipment Demand Primary Assigned	F20 A														
986																
987																
988																
989	Poles, Towers & Fixtures Demand Primary Assigned	F20 A														
990																
991																
992																
993																
994	Overhead Conductors Demand Primary Assigned	F20 A														
995																
996																
997																
998																
999																
1000	Underground Conduit Demand Primary Assigned	F20 A														
1001																
1002																
1003																
1004																
1005	Underground Conductors Demand Primary Assigned	F20 A														
1006																
1007																
1008																
1009																
1010	Line Transformers Demand Secondary Assigned	F21 A														
1011																
1012																
1013																
1014	Services Customer Assigned	F70 A														
1015																
1016																
1017	Meters Customer Assigned	F60 A														
1018																
1019																
1020																
1021	Install on Customers' Premises Demand Primary Assigned	F20 A														
1022																
1023																
1024																
1025	Leased Property Demand Primary Assigned	F20 A														
1026																
1027																
1028																
1029																
1030																
1031																
1032																
1033	Street Lights	A														
1034																
1035																
1036	Unclassified Dist Plant - Acct 300	F22														
1037	DS0 Unclassified Dist Sub - Acct 300	F20														
1037	TOTAL DISTRIBUTION PLANT															

1039 1040 1041 1042 1043 1044 1045 1046 1047 1048 1049 1050 1051 1052 1053 1054 1055 1056 1057 1058 1059 1060 1061 1062 1063 1064 1065 1066 1067 1068 1069 1070 1071 1072 1073 1074 1075 1076 1077 1078 1079 1080 1081 1082 1083 1084 1085 1086 1087 1088 1089 1090 1091 1092 1093 1094 1095 1096 1097 1098 1099 1100 1101 1102 1103 1104 1105 1106 1107 1108 1109 1110 1111 1112 1113 1114 1115 1116 1117 1118 1119 1120 1121	MISC - Total - Unbundled		GENERAL PLANT													
	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
389	Land and Land Rights	F107M F105M F102M F42	-	-	-	-	-	-	-	-	-	-	-	-	-	-
390	Structures and Improvements	F107M F105M F102M F42	-	-	-	-	-	-	-	-	-	-	-	-	-	-
391	Office Furniture & Equipment	F107M F105M F102M F42 F30 F10 F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
392	Transportation Equipment	F107M F105M F102M F42 F30 F10 F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
393	Stores Equipment	F107M F105M F102M F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
394	Tools, Shop & Garage Equipment	F107M F105M F102M F30 F10 F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
395	Laboratory Equipment	F107M F105M F102M F30 F10 F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
396	Power Operated Equipment	F107M F105M F102M F30 F10 F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
397	Communication Equipment	F107M F105M F102M F42 F30 F10 F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-

MISC - Total - Unbundled			MISC RATE BASE													
A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P	Q
ACC'T	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C
1181		F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1182		F106	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1183		F20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1184		F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1185		F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
1186	Plant Held For Future Use		5,006,196	1,652,766	1,377,182	456,652	12,391	871,406	37,281	1,071	2,464	321,217	2,943	45,101	130,385	95,337
1187	Production		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1188	Transmission		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1189	Distribution		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1200	General		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1201	Mining		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1202	Total Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1203			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1204			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1205	Electric Plant Acquisition Adjust		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1206			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1207	Nuclear Fuel		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1208			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1209	Weatherization		5,006,196	1,652,766	1,377,182	456,652	12,391	871,406	37,281	1,071	2,464	321,217	2,943	45,101	130,385	95,337
1210			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1211	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1212	Cholla		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1213	Total Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1214			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1215	Fuel Stock - Undistributed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1216			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1217	DC&T Working Capital Deposit		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1218			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1219	DC&T Working Capital Deposit		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1220			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1221	Provo Working Capital Deposit		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1222			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1223	Materials and Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1224	Cholla		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1225	Total Materials and Supplies		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1226			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1227	Stores Expense Undistributed		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1228			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1229	Provo Working Capital Deposit		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1230			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1231	Prepayments		3,648,134	1,489,994	966,451	299,258	21,810	449,255	30,660	1,003	1,289	264,823	2,313	22,379	53,757	45,142
1232	System Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1233	Total Prepayments		3,648,134	1,489,994	966,451	299,258	21,810	449,255	30,660	1,003	1,289	264,823	2,313	22,379	53,757	45,142
1234			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1235	Misc Regulatory Assets		2,211,377	903,185	585,830	181,400	13,220	272,324	18,585	608	782	160,527	1,402	13,566	32,586	27,363
1236	Cholla		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1237	Total Misc Regulatory Assets		2,211,377	903,185	585,830	181,400	13,220	272,324	18,585	608	782	160,527	1,402	13,566	32,586	27,363
1238			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1239	Misc Deferred Debits		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1240	System Energy		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1241			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1242	Cash Working Capital		112,140	45,801	29,708	9,199	670	13,810	942	31	40	8,140	71	688	1,652	1,388
1243			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1244	Other Working Capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1245	Cholla		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1246	Total Other Working Capital		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1247			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1248	Nuclear Plant		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1249			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1250	Misc Deferred Debits-Trojan		-	-	-	-	-	-	-	-	-	-	-	-	-	-
1251			-	-	-	-	-	-	-	-	-	-	-	-	-	-
1252	Impact Housing - Notes Receivable		10,977,847	4,091,746	2,959,171	946,509	48,091	1,606,795	87,469	2,712	4,574	754,708	6,729	81,733	218,379	169,230
1253	TOTAL RATE BASE ADDITIONS		10,977,847	4,091,746	2,959,171	946,509	48,091	1,606,795	87,469	2,712	4,574	754,708	6,729	81,733	218,379	169,230

Factor Table Dist

Rocky Mountain Power
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Jun 2012
 Distribution Functionalization Factors

<u>A</u>	<u>B</u>	<u>C</u>	<u>D</u>	<u>E</u>	<u>F</u>	<u>G</u>	<u>H</u>
FACTOR	SUB	PC	XFMR	METER	SERVICE	TOTAL	DESCRIPTION
SUBS	1.00000	-	-	-	-	1.00000	Substations
PC	-	1.00000	-	-	-	1.00000	Poles & Conductor
XFMR	-	-	1.00000	-	-	1.00000	Transformer
METR	-	-	-	1.00000	-	1.00000	Meters
SERV	-	-	-	-	1.00000	1.00000	Services
CUST	-	-	-	-	-	-	Customer Accounting & Service
MISC	-	-	-	-	-	-	Miscellaneous
PLNT	0.17731	0.51052	0.18041	0.03663	0.09513	1.00000	Distribution Plant
PLNT2	0.25778	0.74222	-	-	-	1.00000	Substations, Poles & Conductor
DISom	0.09988	0.82188	0.00738	0.07087	-	1.00000	Dist. Cust. Acctg, Service, Sales O & M
INTN	0.17731	0.51052	0.18041	0.03663	0.09513	1.00000	Distribution Related Intangible Plant
GENL	0.17731	0.51052	0.18041	0.03663	0.09513	1.00000	Distribution Related General Plant
ZERO	-	-	-	-	-	-	-
DRB	0.20797	0.46885	0.19385	0.03210	0.09723	1.00000	Distribution Rate Base

Rocky Mountain Power
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Jun 2012
 Distribution Factors

A	B	C	D	E	F	G	H	I	J	K	L
Description	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Total
1 Secondary	1,761,119	-	-	2,803	-	-	661	609	322,456	3,007	2,090,653
2											
3 Primary	-	-	-	-	-	-	-	-	-	-	-
4											
5 Combined	-	1,241,788	359,652	-	-	48,750	-	-	-	-	1,650,191
6											
7 Sub-Transmission	-	-	-	-	-	-	-	-	-	-	-
8											
9 Transmission	-	-	-	-	-	-	-	-	-	-	-
10											
11 12 Wgt Dist Peaks											
12 @ Input	1,761,119	1,241,788	359,652	2,803	-	48,750	661	609	322,456	3,007	3,740,844
13											
14											
15 Substations											
16 FACTOR 20	47.0781%	33.1954%	9.6142%	0.0749%	0.0000%	1.3032%	0.0177%	0.0163%	8.6199%	0.0804%	100.0000%
17											
18											
19 Max NCP - Sec	5,754,725	1,775,841	469,259	27,020	-	190,409	853	6,365	642,116	10,358	8,876,946
20											
21 Cust/Transformer	6.06	1.00	1.00	1.00	-	1.00	1.00	1.00	2.56	1.00	1.00
22											
23 Coincidence Factor	0.76	1.00	1.00	1.00	-	1.00	1.00	1.00	0.86	1.00	1.00
24											
25 Max NCP - Wgt	4,373,591	1,775,841	469,259	27,020	0	190,409	853	6,365	552,220	10,358	7,405,916
26											
27											
28 Line Transformers											
29 FACTOR 21	59.0554%	23.9787%	6.3363%	0.3648%	0.0000%	2.5710%	0.0115%	0.0860%	7.4565%	0.1399%	100.0000%
30											
31											
32 Max NCP - Wgt* (Less Irrg & St Lig)	4,373,591	0	0	0	0	0	0	0	552,220	0	4,925,811
33											
34											
35 Secondary Lines											
36 FACTOR 22	88.7893%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	11.2107%	0.0000%	100.0000%
37											
38											
39 * If Line 21 > 1, Line 32 = Line 25											
40											

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
Monthly Wgt Factors
12 Months Ended Jun 2012
Weighted Distribution Peaks

Description	A	B	C	D	E	F	G	H	I	J	K	L		N	O	
												July 27	August 5			September 1
													13:00	14:00	17:00	Sum of 12 Wgt Dist Peaks
Substation Peaks Weighting			107.6 51.97%	26.2 12.64%	2.7 1.29%	4.2 2.02%	3.2 1.53%	13.7 6.51%	8.2 3.95%	4.7 2.26%	0.2 0.08%	3.2 1.53%	5.2 2.50%	28.2 13.61%	207.0 100.00%	
<u>Residential</u>			956,321	262,262	21,150	24,459	21,937	98,889	55,247	31,658	1,066	14,345	20,935	252,848	1,761,119	
1 Sch 001	sec		-	-	-	7	11	40	24	16	1	-	-	-	99	
3 Sch 007	sec		1,600	435	35	45	41	188	106	60	2	26	39	432	3,007	
4 Sch 025	sec		-	-	-	-	-	-	-	-	-	-	-	-	-	
5 Sch 025	prt		-	-	-	-	-	-	-	-	-	-	-	-	-	
Residential Total			957,921	262,697	21,185	24,511	21,988	99,117	55,377	31,734	1,069	14,371	20,973	253,280	1,764,224	
<u>General Service</u>			703,622	168,108	15,983	17,430	13,097	55,365	32,962	19,505	698	15,449	31,545	168,025	1,241,788	
9 Sch 006	com		198,408	45,489	4,401	6,094	4,753	18,268	12,071	6,533	240	4,724	9,055	49,616	359,652	
10 Sch 008	com		-	-	-	-	38	145	88	59	2	-	-	-	359	
11 Sch 007	sec		-	-	-	-	27	145	88	59	2	-	-	-	359	
12 Sch 023	sec		182,850	45,791	4,106	4,034	3,169	13,974	8,776	4,601	171	3,791	6,837	44,355	322,456	
General Service Total			1,064,880	259,388	24,489	27,585	21,056	87,752	53,897	30,698	1,112	23,964	47,437	261,996	1,924,255	
<u>Irrigation</u>			31,757	4,451	598	297	49	46	27	16	1	243	984	10,281	48,750	
15 Sch 010	com		-	-	-	-	-	-	-	-	-	-	-	-	-	
<u>Street Lights</u>			-	-	-	54	72	297	184	131	6	-	-	-	744	
19 Sch 011	sec		-	-	-	83	162	652	412	281	12	-	-	-	1,601	
20 Sch 012	sec		325	102	7	15	10	41	28	16	1	11	18	86	661	
21 Sch 15 TOSS	sec		-	-	-	88	59	238	136	85	3	-	-	-	609	
22 Sch 15 MONL	sec		-	-	-	88	59	238	136	85	3	-	-	-	609	
St Lighting Total			325	102	7	239	303	1,228	761	513	21	11	18	86	3,614	
State of Utah			2,074,883	526,638	46,280	52,632	43,397	188,143	110,062	62,961	2,203	38,589	69,413	525,643	3,740,844	

Rocky Mountain Power
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Jun 2012
 Distribution Peaks @ Input

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Description	Sch	July 27 15:00	August 5 17:00	September 1 17:00	October 28 19:00	November 23 19:00	December 22 19:00	January 7 19:00	February 9 20:00	March 9 20:00	April 5 13:00	May 17 14:00	June 30 17:00	Sum of 12 Dist Peaks
1 Residential														
2 Sch 001	sec	1,840,048	2,074,109	1,637,132	1,212,919	1,430,563	1,496,983	1,399,055	1,401,984	1,266,636	935,488	837,514	1,857,709	17,390,141
3 Sch 007	sec				372	689	609	608	708	809				3,795
4 Sch 025	sec	3,078	3,440	2,714	2,217	2,655	2,939	2,680	2,641	2,366	1,686	1,543	3,174	31,042
5 Sch 025	pr													
	Residential Total	1,843,126	2,077,548	1,639,846	1,215,509	1,433,917	1,500,431	1,402,343	1,405,333	1,269,811	937,174	839,057	1,860,882	17,424,978
6 General Service														
8 Sch 006	com	1,353,832	1,329,487	1,237,165	864,350	854,066	838,117	834,702	863,798	829,344	1,007,480	1,261,977	1,234,499	12,508,817
9 Sch 008	com	381,755	359,750	340,626	302,205	309,945	276,543	305,688	289,301	285,159	308,039	362,263	364,539	3,885,813
10 Sch 007	sec				1,346	2,482	2,197	2,220	2,610	2,920				13,775
11 Sch 023	sec	351,820	362,140	317,821	200,034	206,641	211,534	222,242	203,765	203,085	247,250	273,524	325,885	3,125,750
12 Sch 023	sec	2,087,407	2,051,377	1,895,612	1,367,935	1,373,133	1,326,391	1,364,852	1,359,474	1,320,518	1,562,769	1,897,764	1,924,923	19,534,155
13 General Service Total		61,104	35,202	46,286	14,713	3,188	697	682	706	1,559	15,847	39,375	75,536	294,896
14 Irrigation	sec													
15 Sch 010	sec													
16 Sch 010	sec													
17 Street Lights	sec													
18 Sch 011	sec				2,676	4,716	4,492	4,671	5,797	6,540				28,893
19 Sch 012	sec				4,097	10,532	9,867	10,427	12,466	13,761				61,150
20 Sch 015	sec	625	809	544	723	675	719	722	714	853	719	739	629	8,378
21 Sch 15 TOSS	sec				4,353	3,600	3,600	3,456	3,743	4,042				23,025
22 Sch 15 MONIL	sec													
23 St Lighting Total		625	809	544	11,849	19,754	18,585	19,276	22,720	25,196	719	739	629	121,445
24														
25														
26														
27	State of Utah	3,992,262	4,164,937	3,582,287	2,610,006	2,829,992	2,846,104	2,787,152	2,788,233	2,617,085	2,516,510	2,776,936	3,861,970	37,375,473

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
Monthly Wgt Factors
12 Months Ended Jun 2012
Distribution Peaks @ Sales

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Description	COS Sch	July 27 15:00	August 5 17:00	September 1 17:00	October 28 19:00	November 23 19:00	December 22 19:00	January 7 19:00	February 9 20:00	March 9 20:00	April 5 13:00	May 17 14:00	June 30 17:00	Sum of 12 Dist Peaks
1 Residential	1	1,667,481	1,879,590	1,483,595	1,099,167	1,296,399	1,356,589	1,267,846	1,270,500	1,147,846	847,754	758,969	1,683,485	15,759,219
2 Sch 001					337	624	552	551	642	733	-	-	3,439	-
3 Sch 007					2,789	3,117	2,459	2,428	2,393	2,144	1,528	1,398	2,876	28,131
4 Sch 025														
5 Sch 025														
6 Residential Total		1,670,270	1,882,707	1,486,054	1,101,513	1,299,438	1,359,714	1,270,825	1,273,535	1,150,723	849,282	760,367	1,686,361	15,790,789
7														
8 General Service	6	1,227,741	1,205,663	1,121,940	783,848	774,521	760,058	766,961	783,347	752,102	913,647	1,144,441	1,119,522	11,343,791
9 Sch 006														
10 Sch 008		349,432	329,290	311,785	276,617	283,702	253,128	279,805	264,806	261,015	281,957	331,590	333,673	3,556,800
11 Sch 007					1,220	2,249	1,991	2,012	2,365	2,646	-	-	12,483	-
12 Sch 023		318,825	328,177	288,014	181,274	187,261	191,695	201,399	184,655	184,048	224,062	247,872	295,322	2,832,604
13 General Service Total		1,895,998	1,863,130	1,721,739	1,242,959	1,247,733	1,206,872	1,240,177	1,235,173	1,199,811	1,419,666	1,723,903	1,748,517	17,745,678
14														
15 Irrigation	10	55,373	31,901	41,945	13,333	2,889	632	618	640	1,413	14,361	35,682	68,452	267,239
16 Sch 010														
17														
18 Street Lights	7	-	-	-	2,425	4,274	4,071	4,233	5,253	5,927	-	-	-	26,183
19 Sch 011														
20 Sch 012					3,713	9,545	8,941	9,449	11,297	12,470	-	-	-	55,415
21 Sch 15 TOSS		566	733	493	655	612	567	654	647	773	652	670	570	7,592
22 Sch 15 MONL					3,945	3,470	3,263	3,132	3,392	3,663	-	-	-	20,865
23 ST Lighting Total		566	733	493	10,738	17,901	16,842	17,468	20,589	22,833	652	670	570	110,055
24														
25														
26														
27 State of Utah		3,822,207	3,778,471	3,250,231	2,368,543	2,567,961	2,584,060	2,529,088	2,529,937	2,374,780	2,283,961	2,520,622	3,503,900	33,913,761

Rocky Mountain Power
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Jun 2012
 Energy Factors

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Description	Residential Sch 1	General Large Dist. Sch 6	General Large Dist. Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C	Total
Secondary	6,841,616	6,038,447	1,300,188	85,901	-	187,460	5,544	16,954	1,411,728	12,260	-	-	-	15,900,098
Primary	-	185,633	926,179	-	-	-	-	-	-	-	-	-	-	1,110,812
Sub-Transmission	-	-	-	-	4,544,776	-	-	-	-	-	-	-	-	4,544,776
Transmission	-	-	-	-	-	-	-	-	-	-	246,723	906,891	566,032	1,719,646
Total MWH @ sales	6,841,616	6,224,080	2,225,367	85,901	4,544,776	187,460	5,544	16,954	1,411,728	12,260	246,723	906,891	566,032	23,275,332
Total MWH @ input	7,440,737	6,763,565	2,392,542	93,424	4,708,616	203,876	6,030	18,438	1,535,353	13,333	255,618	939,584	586,437	24,957,553
Energy	29.8136%	27.1003%	9.5864%	0.3743%	18.8665%	0.8169%	0.0242%	0.0739%	6.1519%	0.0534%	1.0242%	3.7647%	2.3497%	100.0000%
(less special contracts)	6,841,616	6,224,080	2,225,367	85,901	4,544,776	187,460	5,544	16,954	1,411,728	12,260	-	-	-	21,555,686
FACTOR 31	31.7393%	28.8744%	10.3238%	0.3985%	21.0839%	0.8637%	0.0257%	0.0787%	6.5492%	0.0569%	0.0000%	0.0000%	0.0000%	100.0000%
Weighted MWH @ input	598,189	564,272	199,562	7,786	392,440	17,099	503	1,538	128,067	1,113	21,338	78,252	48,902	2,059,061
FACTOR 32 - SSCI	29.0515%	27.4043%	9.6919%	0.3781%	19.0592%	0.8304%	0.0244%	0.0747%	6.2197%	0.0540%	1.0363%	3.8004%	2.3750%	100.0000%
Weighted MWH @ input	582,342	548,433	196,059	7,802	387,427	9,321	502	1,515	125,301	1,107	21,039	78,160	48,981	2,007,989
FACTOR 33 - Cholla	29.0013%	27.3125%	9.7640%	0.3885%	19.2943%	0.4642%	0.0250%	0.0754%	6.2401%	0.0551%	1.0478%	3.8925%	2.4393%	100.0000%
Weighted MWH @ input	-	-	-	-	-	-	-	-	-	-	-	-	-	-
FACTOR 34 - Seasonal Co	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
Monthly Wgt Factors
12 Months Ended Jun 2012
Weighted Customer Factors

A	B	C	D	E	F	G	H
Description	Average Customers (F 40)	COS Schedule	Total Acct 902 Customers (F 41)	Account Weighting	Account 902 Weighting	Account 903 Weighting	Total Acct 903 Customers (F 42)
1	Residential	1	688,024	1.00	688,024	1.00	688,024
2		2	367	1.00	367	1.00	367
3		3	31,441	1.00	31,441	1.00	31,441
4		25	11	0.74	8	1.00	11
5	Total		719,843		719,840		719,843
6							
7	Commercial	6	13,867	2.07	28,705	1.01	14,006
8		8	173	32.78	5,671	1.01	175
9		9	27	42.11	1,137	7.38	189
10		23	76,369	1.52	116,081	0.94	71,787
11	Total		90,436		151,593		86,167
12							
13							
14							
15	Industrial	6	1,415	2.07	2,929	1.01	1,429
16		8	122	32.78	3,989	1.01	123
17		9	129	42.11	5,432	7.38	952
18		23	3,533	1.52	5,370	0.94	3,321
19		Cust B	1	122.83	123	7.38	7
20		Cust C	1	122.83	123	7.38	7
21		Cust A	1	31.59	32	7.38	7
22	Total		5,202		18,008		5,848
23							
24							
25	Irrigation - annual cust	10	2,611	4.67	12,193	1.02	2,663
26		TOD	254	4.67	1,186	1.02	259
27	Total		2,865		13,380		2,922
28							
29	Irrigation - ave billings	10	1,363	4.67	6,364	1.02	1,390
30		TOD	138	4.67	643	1.02	141
31	Total		1,501		7,007		1,531
32							
33							
34	Street Lighting	11	872	-	-	0.92	802
35		12	838	-	-	0.92	771
36		77	1	-	-	-	-
37	15 - TOSS		2,244	1.11	2,491	0.92	2,064
38	15 - MONL		472	1.11	524	0.92	434
39	Total		4,427		3,015		4,072
40							
41							
42	Area Lighting	7	7,995	-	-	0.92	7,355
43		Post-Top	5	-	-	-	-
44	Total		8,000		-		7,355
45							
46							
47	OSPA	6	4	2.07	8	1.01	4
48		8	-	2.07	-	1.01	-
49		9	4	42.11	168	7.38	30
50		23	3	1.52	5	0.94	3
51	Total		11		181		36
52							
53							
54							
55	State of Utah		830,784		906,017		826,243

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
Monthly Wgt Factors
12 Months Ended Jun 2012
Customer Advances Factor

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Description	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C	Total	
1 Revenue	623,014,366	459,953,820	138,876,686	13,819,556	215,589,840	12,157,883	521,280	1,218,133	121,790,447					623,014,366	
2 Residential														936,210,794	
3 Com / Ind														12,157,883	
4 Irrigation														15,568,968	
5 Lighting															
6 Customer Advances	470,665				1,670,368	6,614	8,154	19,055	473,257					470,665	
7 Residential		82,870	43,835											2,270,331	
8 Com / Ind														6,614	
9 Irr														243,384	
10 Lighting														2,990,994	
11 Total Cust Advances	470,665	82,870	43,835	216,175	1,670,368	6,614	8,154	19,055	473,257						
12															
13 FACTOR 50	15.7361%	2.7706%	1.4656%	7.2275%	55.8465%	0.2211%	0.2726%	0.6371%	15.8227%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	
14															
15 Security Deposits	2,356,132	270,785	743,195	9,664	2,582,720	64,993	-	369	2,401,463			606,345		9,035,667	
16															
17 FACTOR 51	26.0759%	2.9969%	8.2251%	0.1070%	28.6836%	0.7193%	0.0000%	0.0041%	26.5776%	0.0000%	0.0000%	6.7106%	0.0000%	100.0000%	
18															

Contribution in Aid of Construction

UT Residential	\$470,665
UT Schedule 6	\$2,870
UT Schedule 8	\$43,835
UT Schedule 9	\$1,670,368
UT Schedule 23	\$473,257
UT Streetlighting	\$243,384
UT Irrigation	\$6,614
Total	\$2,990,994

Deposits Charged by State

08RES00001	2,353,212	Res
08RES00002	360	Res
08GNSV0006	152,515	Sch 6
08GNSV006A	117,470	Sch 6
08GNSV006B	800	Sch 6
08GNSV0008	743,195	Sch 8
08OAL007N	9,263	Sch 7,11,12
08OAL007R	400	Sch 7,11,12
08SLCU012E	1	Sch 12
08MONL0015	369	Sch 15 (MONL)
08GNSV0009	895,520	Sch 9
08GNSV009M	1,687,200	Sch 9
08APS00010	64,993	Sch 10
08GNSV0023	2,401,463	Sch 23
08SPCL0002	606,345	Spec Contract
08NETMT135	2,560	Net metering
Total	9,035,667	

Rocky Mountain Power
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Jun 2012
 Meter & Services Factor

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Description	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 16	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C	Total
1 Average Customer	719,832	15,286	295	0	160	2,865	2,244	472	79,905	11	1	1	1	821,073
2														
3														
4 Meter Cost	72,102,672	11,476,610	1,419,637	0	4,100,800	1,172,151	214,219	45,059	13,751,022	21,033	319,805	319,805	319,805	105,262,616
5														
6														
7 FACTOR 60	68.4979%	10.9028%	1.3487%	0.0000%	3.8958%	1.1135%	0.2035%	0.0428%	13.0635%	0.0200%	0.3038%	0.3038%	0.3038%	100.0000%
8														
9														
10 Service Cost	326,091,469	33,133,358	1,252,938	0	0	0	1,307,066	274,927	54,885,719	0	0	0	0	416,745,477
11														
12														
13 FACTOR 70	78.2472%	7.9505%	0.3006%	0.0000%	0.0000%	0.0000%	0.3136%	0.0660%	13.1221%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%

Meter/Service Detail

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
Monthly Wgt Factors
12 Months Ended Jun, 2012
Meter & Service Data

A	B	C	D	E	F	G
Class/Schedule	COS Col	Avg Custs	Average Metering Cost	Total Metering Cost	Average Services Cost	Total Services Cost
Residential						
1 Sch 001 sec	1	688,024	100.17	\$68,916,582	453.01	\$311,682,064
2 Sch 002 sec	1	367	100.17	\$36,770	453.01	\$166,298
4 Sch 003 sec	1	31,441	100.17	\$3,149,319	453.01	\$14,243,107
5 Sch 025 sec	25	8	100.17	\$801	0.00	\$0
6 Sch 025 pri	25	3	6,744.00	\$20,232	0.00	\$0
7 Total		719,843		\$72,123,705		\$326,091,469
Commercial						
10 Sch 006 sec	6	13,710	663.46	\$9,096,008	2,192.37	\$30,057,497
11 Sch 006 pri	6	157	8,382.45	\$1,315,545	0.00	\$0
12 Sch 008 sec	8	119	2,075.19	\$247,046	6,172.11	\$734,774
13 Sch 008 pri	8	54	10,851.89	\$585,487	0.00	\$0
14 Sch 009 sub trn	9	27	25,630.00	\$692,010	0.00	\$0
15 Sch 023 sec	23	76,325	172.02	\$13,129,555	684.78	\$52,265,735
16 Sch 023 pri	23	44	294.54	\$12,949	0.00	\$0
17 Total		90,436		\$25,078,600		\$83,058,006
Industrial						
20 Sch 006 sec	6	1,399	663.46	\$928,164	2,192.37	\$3,067,092
21 Sch 006 pri	6	16	8,382.45	\$134,239	0.00	\$0
22 Sch 008 sec	8	84	2,075.19	\$174,217	6,172.11	\$518,164
23 Sch 008 pri	8	38	10,851.89	\$412,887	0.00	\$0
24 Sch 009 sub trn	9	129	25,630.00	\$3,306,270	0.00	\$0
25 Sch 023 sec	23	3,531	172.02	\$607,402	684.78	\$2,417,929
26 Sch 023 pri	23	2	294.54	\$599	0.00	\$0
27 Cust B spec contract		1	319,804.50	\$319,805	0.00	\$0
28 Cust C spec contract		1	319,804.50	\$319,805	0.00	\$0
29 Cust A spec contract		1	319,804.50	\$319,805	0.00	\$0
30 Total		5,202		\$6,523,192		\$6,003,185
Irrigation						
32 Sch 010 sec	10	2,862	402.49	\$1,151,919		\$0
34 Sch 010 pri	10	3	6,744.00	\$20,232		\$0
35 Total		2,865		\$1,172,151		\$0
Street Lighting						
37 Sch 15 - TS sec	15	2,244	95.46	\$214,219	582.47	\$1,307,066
39 Sch 15 - MNL sec	15	472	95.46	\$45,059	582.47	\$274,927
40 Total		2,716		\$259,277		\$1,581,992
OSPA						
42 Sch 006 sec	6	4	663.46	\$2,654	2,192.37	\$8,769
44 Sch 008 pri	8	0	10,851.89	\$0	0.00	\$0
45 Sch 009 sub trn	9	4	25,630.00	\$102,520	0.00	\$0
46 Sch 023 sec	23	3	172.02	\$516	684.78	\$2,054
47 Total		11		\$105,690		\$10,824
State of Utah						
50 Total		821,073		\$105,262,616		\$416,745,477

Rocky Mountain Power
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Jun 2012
 Uncollectables Factor

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Description	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Home Park Cust A	Industrial Cust B	Industrial Cust C	Total
1 Revenue														
2 Residential	623,014,366													623,014,366
3 Com / Ind		459,953,820	138,876,686		215,589,840	12,157,883			121,790,447					936,210,794
4 Irrigation						12,157,883								12,157,883
5 Total	623,014,366	459,953,820	138,876,686		215,589,840	12,157,883			121,790,447					1,571,383,043
6														
7														
8 Uncollectables														
9 Write-off	(6,338,800)	(682,229)	(205,990)		(319,775)	(36,797)			(180,646)					(7,764,236)
10 Recovery	2,624,729	274,611	82,009		127,310	5,069			71,919					3,182,648
11 Net Write Off	(3,714,070)	(410,618)	(123,980)		(192,465)	(31,728)			(108,727)					(4,561,568)
12														
13														
14 FACTOR 80	81.0651%	8.9623%	2.7061%	0.0000%	4.2008%	0.6925%	0.0000%	0.0000%	2.3731%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%

**Rocky Mountain Power
Cost of Service By Rate Schedule
State of Utah
Monthly Wht Factors
12 Months Ended Jun 2012
NPC Monthly Allocation Factors**

Factor	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Total
F85 Firm Sales													
SG	33,523,677	39,378,892	36,084,880	46,431,765	45,089,274	51,927,541	44,725,638	42,176,362	41,866,179	30,849,307	26,877,671	30,366,325	470,347,512
43.2841%	14,510,426	17,044,804	16,484,702	20,097,577	19,516,491	22,478,374	19,359,095	18,255,864	18,130,060	13,352,849	11,200,920	13,166,779	203,985,741
F86 Non Firm Sales													
SE	-	-	-	-	-	-	-	-	-	-	-	-	-
42.5867%	-	-	-	-	-	-	-	-	-	-	-	-	-
F87 Firm Purchases (Non-Seasonal)													
SG	56,706,269	54,320,672	36,366,325	32,449,814	30,917,307	39,821,491	44,869,974	41,480,762	40,268,708	55,466,973	52,254,429	47,713,027	540,897,742
43.2841%	24,545,670	23,512,220	15,316,224	14,045,614	13,382,262	17,238,374	19,421,569	17,954,579	21,338,940	24,009,387	22,617,865	20,862,160	234,031,884
F88 Seasonal Purchases													
SSGC	-	-	-	-	-	-	-	-	-	-	-	-	-
0.0000%	-	-	-	-	-	-	-	-	-	-	-	-	-
F89 Non Firm Purchases													
SE	5,462,718	5,295,374	6,216,293	4,699,269	4,677,341	5,385,819	3,789,892	3,297,208	3,323,652	3,137,310	3,121,488	2,863,177	59,111,659
42.5867%	2,336,389	2,287,869	2,223,983	1,936,347	1,946,337	2,383,641	1,611,476	1,404,171	1,419,270	1,336,076	1,323,337	1,261,916	21,940,852
F90 Coal (Non-Seasonal)													
SE	61,192,885	61,308,023	59,348,315	59,969,823	57,732,288	59,252,581	58,988,916	55,752,812	55,916,360	49,116,850	53,548,640	55,301,791	687,400,285
42.5867%	26,090,005	26,106,039	25,274,464	25,538,144	24,596,253	25,121,635	23,743,260	23,142,910	23,912,910	20,817,226	22,804,577	25,351,185	292,163,592
F91 Seasonal Cholla Coal													
SE	4,822,187	4,927,035	4,788,028	4,873,820	4,716,288	4,823,710	4,853,267	4,555,754	4,870,582	4,690,089	2,504,403	4,656,517	56,179,659
41.5896%	2,065,920	2,067,654	2,001,120	2,046,521	1,980,244	2,027,008	2,041,091	1,972,029	2,041,162	1,989,401	1,051,067	1,954,320	23,158,656
F92 Gas (Non-Seasonal)													
SE	39,687,722	51,428,163	44,978,613	43,841,307	45,715,639	52,264,061	45,787,525	40,719,003	34,698,333	25,445,300	26,055,313	28,138,478	478,326,458
42.5867%	16,801,675	21,901,536	19,153,611	18,596,375	19,469,763	22,168,086	19,490,860	17,940,863	14,778,861	10,536,303	11,096,067	11,807,238	203,703,258
F93 Seasonal CT Gas													
SE	3,009,472	3,002,929	3,066,869	2,870,911	2,891,976	3,155,100	3,109,079	2,828,869	2,827,333	3,040,801	3,896,994	3,450,868	37,461,291
42.5819%	1,281,793	1,279,006	1,319,017	1,222,777	1,274,341	1,343,818	1,324,217	1,204,866	1,246,809	1,295,179	1,647,028	1,516,640	15,955,494
F94 Other Generation													
SE	306,097	305,955	305,656	326,769	324,769	335,641	335,641	313,955	305,641	188,166	315,825	298,175	3,689,356
42.5867%	130,356	130,296	130,169	138,786	138,304	142,698	142,938	133,703	142,838	71,816	134,498	126,131	1,562,656
F95 Firm Wheeling													
SG	10,976,590	11,197,149	11,567,021	11,131,464	11,501,963	12,389,198	11,791,648	11,912,218	11,912,218	11,608,690	11,153,879	11,395,959	138,655,481
43.2841%	4,751,119	4,846,585	5,006,682	4,818,155	4,978,523	5,389,883	5,155,052	5,103,910	5,112,814	5,111,243	4,827,857	4,915,326	59,894,151
F96 Non-Firm Wheeling													
SE	10,049	7,531	11,064	10,092	10,204	9,650	18,864	17,640	17,363	2,865	6,216	17,560	198,650
42.5867%	4,279	3,267	4,720	4,289	4,345	4,110	7,597	7,597	7,497	980	2,648	7,479	99,006
Total Net Power Costs	148,752,310	152,443,938	126,558,264	113,356,579	113,400,493	126,315,701	128,922,423	118,881,479	121,124,051	122,026,916	126,949,516	123,807,228	1,521,262,900
Utah Share	63,556,691	65,072,841	53,942,299	48,222,419	48,245,501	53,340,177	54,957,977	50,549,316	51,772,049	52,192,461	54,310,055	52,111,620	648,973,806

**Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
Monthly Wgt Factors
12 Months Ended Jun 2012
NPC Monthly Allocation Factors**

NPC ALLOCATION FACTORS

	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Total
Sch 1	2,090,289	2,128,487	1,584,145	1,584,145	1,989,848	1,864,574	1,939,955	984,583	773,414	728,415	603,254	1,841,577	15,836,086
Sch 6	1,190,820	1,198,166	1,286,100	992,463	1,568,490	884,301	834,702	896,728	948,919	976,310	1,298,207	1,130,016	12,486,511
Sch 8	353,811	345,154	338,828	324,163	306,782	292,522	305,886	312,381	311,704	307,101	324,614	353,159	3,875,887
Sch 9	609,738	592,823	611,876	606,325	599,277	583,576	534,770	633,789	583,722	626,244	698,866	619,271	7,163,154
Sch 10	53,360	34,978	50,897	14,713	3,188	697	882	706	1,569	15,847	38,375	74,584	290,357
Sch 12	625	808	544	723	675	628	722	714	853	719	739	629	6,378
Outdoor Lighting	284,660	284,891	328,570	207,412	3,850	3,850	23,525	226,386	200,782	223,250	310,082	271,205	2,978,588
Electricity	1,348,521	1,348,521	1,424,296	1,424,296	1,632,528	1,408,598	1,490,283	1,443,443	1,309,443	1,309,443	1,664,164	1,146,316	28,129
Residential - Mobile Home	31,835	28,815	28,864	30,964	28,383	26,675	28,031	25,546	33,710	30,498	28,893	27,523	349,538
Cust A	-	-	-	75,687	117,890	57,559	111,023	122,749	132,787	22,582	131,598	-	891,734
Cust B	61,236	59,381	54,648	26,553	81,803	62,734	57,859	71,124	95,053	22,582	65,413	5,627	654,542
Cust C	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Utah	4,574,780	4,957,654	4,203,935	3,054,454	3,589,926	3,450,952	3,407,513	3,346,726	3,067,928	3,064,073	3,701,785	4,325,716	44,429,261

Coin Peak %'s

Sch 1	43.7238%	45.6889%	37.6924%	25.1373%	38.7567%	39.5419%	41.0580%	28.6208%	25.1772%	23.7075%	24.4066%	42.5433%	
Sch 6	25.6880%	25.7246%	28.6162%	32.6993%	24.0578%	25.5379%	24.4695%	29.8419%	30.7675%	31.6305%	34.7474%	26.1513%	
Sch 8	7.7340%	7.4105%	8.0589%	10.6128%	8.5923%	8.4769%	8.9710%	9.3333%	10.1601%	10.0226%	8.7892%	8.1969%	
ST Lighting	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
Electricity	1.16844%	1.16844%	1.20575%	1.4817%	1.4092%	1.4092%	1.5261%	1.4592%	1.3888%	1.3888%	1.6352%	1.4398%	
Trans	1.0464%	1.0464%	1.0464%	1.0464%	1.0464%	1.0464%	1.0464%	1.0464%	1.0464%	1.0464%	1.0464%	1.0464%	
Traffic Signals	0.0157%	0.0157%	0.0129%	0.0237%	0.0189%	0.0181%	0.0212%	0.0213%	0.0276%	0.0235%	0.0200%	0.0145%	
Outdoor Lighting	0.0000%	0.0000%	0.0000%	0.0000%	0.1073%	0.1043%	0.1014%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	
GS Dist - Small	6.2280%	6.1167%	7.8167%	6.7905%	5.7385%	6.2271%	6.5221%	6.7644%	6.5446%	7.2881%	8.3766%	6.2652%	
GS Dist - Large	0.8922%	0.8711%	0.8625%	0.8460%	0.8722%	0.7990%	0.8789%	0.8543%	0.8470%	0.8427%	0.9450%	0.8777%	
Cust A	0.6822%	0.6144%	0.6866%	1.0147%	0.7951%	0.7399%	0.8235%	0.7633%	1.0668%	0.9344%	0.8852%	0.9900%	
Cust B	1.3389%	1.0046%	1.0000%	0.6866%	1.0000%	1.0000%	1.0000%	1.0000%	1.0000%	1.0000%	1.0000%	1.0000%	
Cust C	-	-	-	-	-	-	-	-	-	-	-	-	
Total Utah	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
Monthly Wgt Factors
12 Months Ended Jun 2012
NPC Monthly Allocation Factors

	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12
Residential												
GS Dist - Large	836,149	798,751	580,145	514,340	556,779	666,743	666,765	577,271	558,070	502,609	538,906	643,209
GS Dist - 1MW	650,411	698,536	586,621	562,422	520,694	547,596	545,555	503,088	538,677	513,323	555,277	582,394
ST Lighting	218,569	7,387	199,738	205,269	193,663	189,656	195,475	179,889	196,190	186,285	201,352	208,142
GS Trans	402,505	397,362	383,970	376,987	383,741	387,468	376,500	385,652	397,825	401,201	417,039	400,959
Irrigation	43,458	40,581	26,368	10,568	2,450	5,311	1,142	468	1,142	1,245	29,147	37,238
Traffic Signals	43,458	40,581	26,368	10,568	2,450	5,311	1,142	468	1,142	1,245	29,147	37,238
Outdoor Lighting	1,637	1,665	1,389	1,631	1,557	1,568	1,505	1,447	1,447	1,381	1,645	1,835
GS Dist - Small	148,981	148,951	128,421	119,477	114,957	127,300	132,411	120,545	125,789	116,868	124,129	129,524
GS Dist - 1MW	1,399	1,325	962	940	1,037	1,264	1,277	1,067	1,044	906	983	1,099
Cust A	22,572	22,373	21,633	23,504	20,414	19,805	20,593	17,225	23,634	22,254	21,972	19,639
Cust B	72,401	69,495	71,733	76,166	75,617	73,748	83,996	86,892	86,892	86,892	86,471	78,985
Cust C	50,324	50,514	37,400	54,185	47,999	47,999	51,635	48,513	44,526	53,373	53,934	46,236
Total Utah	2,454,288	2,410,380	2,045,420	1,960,186	1,926,659	2,068,359	2,075,974	1,927,476	1,985,246	1,906,001	2,038,507	2,157,058
Residential												
GS Dist - Large	34.0989%	33.1380%	28.3631%	26.2393%	28.8987%	32.2198%	32.1162%	28.9486%	28.1613%	26.3688%	26.4233%	28.8188%
GS Dist - 1MW	26.5010%	27.3209%	28.6787%	28.6923%	27.0257%	26.4621%	26.2785%	26.0965%	27.1340%	26.8795%	27.2260%	26.9844%
ST Lighting	0.3144%	8.8394%	9.7162%	10.6729%	10.0621%	9.4161%	9.3329%	9.4054%	9.8824%	9.8791%	9.8624%	9.6447%
GS Trans	16.4001%	16.4853%	18.7526%	19.4227%	19.9159%	18.5405%	18.2168%	20.0102%	20.8789%	20.8233%	21.4291%	18.5566%
Irrigation	1.7888%	1.6818%	1.3139%	0.5504%	0.1174%	0.0242%	0.0242%	0.0242%	0.0375%	0.0208%	0.0208%	1.7264%
Traffic Signals	1.0452%	1.0452%	0.6695%	0.2635%	0.0632%	0.0632%	0.0632%	0.0632%	0.0632%	0.0632%	0.0632%	0.0207%
Outdoor Lighting	0.0857%	0.0857%	0.0857%	0.0857%	0.0857%	0.0857%	0.0857%	0.0857%	0.0857%	0.0857%	0.0857%	0.0857%
GS Dist - Small	5.8888%	6.1769%	6.2784%	6.0655%	5.9868%	6.1578%	6.3762%	6.2540%	6.3329%	6.0724%	6.0862%	6.0047%
GS Dist - 1MW	0.0570%	0.0550%	0.0470%	0.0486%	0.0538%	0.0611%	0.0615%	0.0564%	0.0526%	0.0475%	0.0487%	0.0509%
Residential - Mobile Home	0.9197%	0.8282%	1.0576%	0.8282%	1.0596%	0.8570%	0.8615%	0.8637%	1.1905%	1.1676%	1.0773%	0.9104%
Cust A	2.8600%	2.8832%	3.5070%	3.9877%	3.9249%	3.6334%	3.5524%	4.3578%	4.3769%	4.5569%	4.2398%	3.6617%
Cust B	2.0504%	2.0957%	1.8285%	2.7643%	2.4810%	2.3195%	2.4873%	2.5169%	2.2428%	2.8003%	2.6445%	2.1435%
Cust C	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%
Total Utah	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%	100.0000%

Rocky Mountain Power
 Cost of Service By Rate Schedule
 State of Utah
 Monthly Waf Factors
 11 Month Allocation
 NPC Monthly Allocation Factors

July-11 Aug-11 Sep-11 Oct-11 Nov-11 Dec-11 Jan-12 Feb-12 Mar-12 Apr-12 May-12 Jun-12 Total

Class	Firm Sales - Utah Share	75%	25%	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation	Allocation	
	Act 47 - Demand	Energy =	Energy =												Percent	
Residential																
GS Dist - Large	5,904,270	7,254,039	7,082,961	8,276,159	5,312,943	4,996,886	3,754,499	2,769,735	5,178,791	3,754,499	2,769,735	5,178,791	3,754,499	2,769,735	5,178,791	33.64%
GS Dist - > 1MW	3,755,018	4,452,723	4,840,041	5,791,928	5,277,034	5,413,491	4,066,003	3,661,413	3,468,967	4,066,003	3,661,413	3,468,967	4,066,003	3,661,413	27.84%	
ST Lighting	1,164,736	1,323,904	1,386,897	1,748,760	1,748,760	1,829,452	1,333,515	1,013,401	1,222,822	1,333,515	1,013,401	1,222,822	1,333,515	1,013,401	9.07%	
GS Trans	2,046,421	2,301,577	2,572,615	3,254,628	3,254,628	3,494,963	3,506,053	3,494,963	3,506,053	3,494,963	3,506,053	3,494,963	3,506,053	3,494,963	26.11%	
GS Dist - Small	19,978,748	18,289,343	17,443,748	17,443,748	17,443,748	17,443,748	17,443,748	17,443,748	17,443,748	17,443,748	17,443,748	17,443,748	17,443,748	17,443,748	133.62%	
Outdoor Lighting	2,419	2,643	2,759	4,192	3,241	3,304	3,241	3,241	3,241	3,241	3,241	3,241	3,241	3,241	0.02%	
Residential - Mobile Home	866,135	1,045,253	1,131,084	1,362,786	1,362,786	1,438,486	1,256,659	934,359	874,120	1,256,659	934,359	874,120	1,256,659	934,359	6.53%	
Cust A	109,024	118,091	126,474	184,081	167,450	167,450	167,450	167,450	167,450	167,450	167,450	167,450	167,450	167,450	1.27%	
Cust B	227,807	227,807	227,807	227,807	227,807	227,807	227,807	227,807	227,807	227,807	227,807	227,807	227,807	227,807	1.75%	
Cust C	220,055	220,055	220,055	220,055	220,055	220,055	220,055	220,055	220,055	220,055	220,055	220,055	220,055	220,055	1.75%	
Total	14,510,426	17,044,804	16,484,702	20,097,577	19,351,095	18,130,060	13,352,849	11,200,920	13,156,779	13,352,849	11,200,920	13,156,779	13,352,849	11,200,920	203,567,741	100.00%

Class	Non Firm Sales - Utah Share	0%	100%	Allocation	Allocation
	Act 47 - Energy	Demand =	Energy =	Total	Percent
Residential					
Sch 1	-	-	-	-	0.00%
Sch 6	-	-	-	-	0.00%
Sch 7, 11, 12	-	-	-	-	0.00%
Sch 9	-	-	-	-	0.00%
Sch 10	-	-	-	-	0.00%
Sch 12	-	-	-	-	0.00%
Sch 23	-	-	-	-	0.00%
Residential - Mobile Home	-	-	-	-	0.00%
Cust A	-	-	-	-	0.00%
Cust B	-	-	-	-	0.00%
Cust C	-	-	-	-	0.00%
Total	-	-	-	-	0.00%

Rocky Mountain Power
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wtd Factors
 12 Months Ended June 2012
 NPC Monthly Allocation Factors

Firm Purchases (Non-Seasonal) - Utah Share	Demand = 75%		Demand = 25%		Total
	Account	Energy	Account	Energy	
Jul-11	24,445,670	23,972,220	15,316,224	14,045,614	13,382,282
Aug-11			15,316,224	14,045,614	13,382,282
Sep-11			15,316,224	14,045,614	13,382,282
Oct-11			15,316,224	14,045,614	13,382,282
Nov-11			15,316,224	14,045,614	13,382,282
Dec-11			15,316,224	14,045,614	13,382,282
Jan-12			15,316,224	14,045,614	13,382,282
Feb-12			15,316,224	14,045,614	13,382,282
Mar-12			15,316,224	14,045,614	13,382,282
Apr-12			15,316,224	14,045,614	13,382,282
May-12			15,316,224	14,045,614	13,382,282
Jun-12			15,316,224	14,045,614	13,382,282
Total	24,445,670	23,972,220	15,316,224	14,045,614	13,382,282

Class	Demand = 75%		Demand = 25%		Allocation Total	Allocation Percent
	Account	Energy	Account	Energy		
Residential						
Sch 1	10,139,638	10,006,465	5,414,685	3,569,385	5,851,581	5.851581%
GS Dist - Large	6,357,020	6,142,247	4,385,366	4,451,686	5,196,002	5.196002%
ST Lighting	1,065,322	1,065,322	1,065,322	1,065,322	1,065,322	1.065322%
Sch 6	19,292	1,068,015	14,166	1,4324	2,387,656	2.387656%
Sch 7,11,12	3,174,879	3,174,879	2,360,261	2,765,433	4,955,331	4.955331%
GS Trans	322,653	231,278	188,808	70,088	344,895	3.44895%
Irrigation	3,658	4,508	3,442	2,732	4,333	4.333%
Traffic Signals	1,592	2,110	1,592	1,959	3,179	3.179%
Outdoor Lighting	1,448,869	1,448,869	1,132,975	929,342	1,765,098	1.765098%
Sch 12	15,438,890	15,336,604	7,736,250	5,894,241	10,334,029	10.334029%
Sch 10	16,962	16,585	11,819	6,525	14,441	14.441%
Residential - Mobile Home	184,425	162,859	119,387	148,595	142,859	14.2859%
Cust A	181,024	169,474	119,387	148,595	142,859	14.2859%
Cust B	372,243	313,569	219,337	168,675	302,637	30.2637%
Cust C	23,972,220	23,972,220	15,316,224	14,045,614	15,316,224	15.316224%
Total	24,445,670	23,972,220	15,316,224	14,045,614	24,445,670	100.0000%

Firm Purchases (Non-Seasonal) - Utah Share	Demand = 75%		Demand = 25%		Total
	Account	Energy	Account	Energy	
Jul-11	24,445,670	23,972,220	15,316,224	14,045,614	13,382,282
Aug-11			15,316,224	14,045,614	13,382,282
Sep-11			15,316,224	14,045,614	13,382,282
Oct-11			15,316,224	14,045,614	13,382,282
Nov-11			15,316,224	14,045,614	13,382,282
Dec-11			15,316,224	14,045,614	13,382,282
Jan-12			15,316,224	14,045,614	13,382,282
Feb-12			15,316,224	14,045,614	13,382,282
Mar-12			15,316,224	14,045,614	13,382,282
Apr-12			15,316,224	14,045,614	13,382,282
May-12			15,316,224	14,045,614	13,382,282
Jun-12			15,316,224	14,045,614	13,382,282
Total	24,445,670	23,972,220	15,316,224	14,045,614	13,382,282

Class	Demand = 75%		Demand = 25%		Allocation Total	Allocation Percent
	Account	Energy	Account	Energy		
Residential						
Sch 1						
GS Dist - Large						
ST Lighting						
Sch 6						
Sch 7,11,12						
GS Trans						
Irrigation						
Traffic Signals						
Outdoor Lighting						
Sch 12						
Sch 10						
Residential - Mobile Home						
Cust A						
Cust B						
Cust C						
Total	24,445,670	23,972,220	15,316,224	14,045,614	24,445,670	100.0000%

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
Monthly Water Factors
Allocation Factors 12
NPC Monthly Allocation Factors

Class	Schedule	Seasonal Cholla Coal - Utah Share												
		Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Total
Demand = Energy * 0%		1,980,244												
Demand = Energy * 100%		2,027,008												
Residential - Sch 1	Sch 1	703,802	685,245	567,590	536,731	572,264	655,561	572,645	575,692	519,063	562,755	277,732	582,139	23,168,656
Residential - Sch 6	Sch 6	4,479,115	4,479,115	5,452,565	5,332,572	5,230,575	5,122,059	4,866,142	4,161,350	2,857,511	3,573,260	3,021,025	6,071,614	
Residential - Sch 9	Sch 9	1,580,888	1,580,888	1,960,824	1,926,346	1,860,116	1,803,299	1,735,922	1,460,986	1,070,525	1,357,471	1,086,599	2,727,805	
GS Dist - MW	Sch 1,11,12	501,139	501,139	3,561,809	3,574,469	3,877,377	3,509,810	3,469,946	2,959,857	2,260,970	2,227,429	2,268,876	3,826,033	
GS Trans	Sch 9	2,771,890	2,771,890	2,971,254	3,021,292	2,957,661	2,884,842	2,827,377	2,543,865	1,982,734	2,067,473	2,184,390	3,209,139	
Irrigation	Sch 10	297,254	297,254	297,254	102,292	22,659	4,687	5,476	6,500	63,935	206,873	156,576	1,454,633	
Traffic Signals	Sch 12	3,151	3,151	3,918	5,023	4,846	4,969	4,262	4,548	2,900	2,461	2,847	481,139	
Outdoor Lighting	Sch 12	11,271	13,287	13,287	11,488	15,732	14,129	12,314	10,770	8,949	8,949	10,194	148,879	
Customer	Sch 25	1,128	1,128	1,303,005	1,113,005	1,096,682	1,076,962	1,057,382	984,882	673,524	652,312	652,312	7,058,134	
Residential - Mobile Home	Sch 25	9,632	12,008	12,008	8,915	10,481	11,984	9,782	6,774	5,150	5,402	6,105	12,109,816	
Cust A	Cust A	155,446	203,291	202,574	222,847	206,283	193,342	154,967	175,914	126,524	119,543	109,101	2,081,989	
Cust B	Cust B	498,599	631,459	671,723	741,124	764,107	692,402	646,764	646,764	494,013	470,453	438,788	7,810,565	
Cust C	Cust C	345,558	352,215	352,215	513,749	483,019	514,191	458,451	331,421	303,447	293,431	256,958	4,773,112	
Total		16,901,675	16,883,375	19,154,811	18,883,375	19,488,743	19,489,860	17,340,863	14,776,861	10,836,303	11,863,238	11,096,087	203,703,258	
Check		2,652,826	2,652,826	2,601,159	2,652,826	2,652,826	2,652,826	2,652,826	2,652,826	2,652,826	2,652,826	2,652,826	23,168,656	

Class	Schedule	Gas (Non-Seasonal) - Utah Share												
		Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12	Apr-12	May-12	Jun-12	Total
Demand = Energy * 0%		19,154,811												
Demand = Energy * 100%		22,168,086												
Residential - Sch 1	Sch 1	7,297,725	7,297,725	5,432,565	4,676,681	5,626,214	6,260,108	5,193,515	4,161,350	2,857,511	3,573,260	2,831,656	6,071,614	203,703,258
Residential - Sch 6	Sch 6	5,983,689	5,983,689	5,493,207	5,332,572	5,230,575	5,122,059	4,866,142	4,161,350	2,857,511	3,573,260	3,021,025	6,071,614	
Residential - Sch 9	Sch 9	1,960,888	1,960,888	2,340,824	2,306,346	2,240,116	2,183,299	2,115,922	1,840,986	1,357,471	1,644,471	1,373,599	3,209,139	
GS Dist - MW	Sch 1,11,12	501,139	501,139	3,561,809	3,574,469	3,877,377	3,509,810	3,469,946	2,959,857	2,260,970	2,227,429	2,268,876	3,826,033	
GS Trans	Sch 9	2,771,890	2,771,890	2,971,254	3,021,292	2,957,661	2,884,842	2,827,377	2,543,865	1,982,734	2,067,473	2,184,390	3,209,139	
Irrigation	Sch 10	297,254	297,254	297,254	102,292	22,659	4,687	5,476	6,500	63,935	206,873	156,576	1,454,633	
Traffic Signals	Sch 12	3,151	3,151	3,918	5,023	4,846	4,969	4,262	4,548	2,900	2,461	2,847	481,139	
Outdoor Lighting	Sch 12	11,271	13,287	13,287	11,488	15,732	14,129	12,314	10,770	8,949	8,949	10,194	148,879	
Customer	Sch 25	1,128	1,128	1,303,005	1,113,005	1,096,682	1,076,962	1,057,382	984,882	673,524	652,312	652,312	7,058,134	
Residential - Mobile Home	Sch 25	9,632	12,008	12,008	8,915	10,481	11,984	9,782	6,774	5,150	5,402	6,105	12,109,816	
Cust A	Cust A	155,446	203,291	202,574	222,847	206,283	193,342	154,967	175,914	126,524	119,543	109,101	2,081,989	
Cust B	Cust B	498,599	631,459	671,723	741,124	764,107	692,402	646,764	646,764	494,013	470,453	438,788	7,810,565	
Cust C	Cust C	345,558	352,215	352,215	513,749	483,019	514,191	458,451	331,421	303,447	293,431	256,958	4,773,112	
Total		16,901,675	16,883,375	19,154,811	18,883,375	19,488,743	19,489,860	17,340,863	14,776,861	10,836,303	11,863,238	11,096,087	203,703,258	
Check		2,652,826	2,652,826	2,601,159	2,652,826	2,652,826	2,652,826	2,652,826	2,652,826	2,652,826	2,652,826	2,652,826	23,168,656	

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
Monthly Wage Factors
12 Month Average
NPC Monthly Allocation Factors

Class	Firm Wheeling - Utah Share Demand = Electricity BY Others												Allocation Total	Allocation Percent				
	75%	25%	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12			Apr-12	May-12	Jun-12	Total
Residential	1,655,690	2,062,642	1,789,593	1,956,614	2,023,937	2,001,347	1,485,390	1,325,406	1,246,767	1,302,441	1,304,779	1,304,441	1,304,441	1,304,441	1,304,441	1,304,441	16,045,625	33.41%
GS Dist - Large	1,320,480	1,436,905	1,320,480	1,320,480	1,320,480	1,320,480	1,320,480	1,320,480	1,320,480	1,320,480	1,320,480	1,320,480	1,320,480	1,320,480	1,320,480	1,320,480	16,045,625	28.02%
GS Dist - MW	381,367	376,270	424,361	446,607	464,163	469,186	478,359	515,619	519,247	508,729	419,381	408,729	419,381	419,381	419,381	419,381	5,116,399	10.61%
ST Lighting	3,734	3,713	4,631	24,033	24,033	25,185	24,857	24,857	24,857	24,857	24,857	24,857	24,857	24,857	24,857	24,857	116,260	0.24%
GS Trans	668,728	654,439	791,346	948,987	929,522	841,541	860,221	985,811	1,054,981	843,337	795,807	843,337	843,337	843,337	843,337	843,337	10,278,362	21.33%
Irrigation	62,454	47,674	61,719	24,036	4,796	1,094	1,117	1,117	1,117	1,044	84,715	55,763	1,044	1,044	1,044	1,044	374,553	0.78%
Water	78	78	181	118	127	147	129	129	129	129	129	129	129	129	129	129	1,240	0.00%
Outdoor Lighting	72	72	82	106	106	106	106	106	106	106	106	106	106	106	106	106	1,240	0.00%
GS Dist - Small	293,092	297,211	372,105	333,189	333,189	334,364	336,738	331,849	331,849	376,767	304,755	376,767	376,767	376,767	376,767	376,767	3,947,158	8.26%
Residential - Mobile Home	3,283	3,421	2,834	2,238	3,833	3,833	2,798	2,476	2,476	2,216	3,306	2,216	2,216	2,216	2,216	2,216	36,953	0.08%
Cust A	38,698	33,579	38,020	51,111	43,955	44,590	40,622	46,622	53,351	46,622	44,590	46,622	46,622	46,622	46,622	46,622	517,767	1.08%
Cust B	35,089	34,534	43,866	137,576	172,157	48,750	182,581	48,750	48,750	209,371	179,896	179,896	179,896	179,896	179,896	179,896	1,369,371	2.86%
Cust C	86	86	86	86	86	86	86	86	86	86	86	86	86	86	86	86	1,375	0.00%
Total	4,751,119	4,846,688	5,006,682	4,818,155	4,978,823	5,386,883	5,103,910	5,112,814	5,111,243	4,827,887	4,915,326	4,827,887	4,827,887	4,827,887	4,827,887	59,894,151	100.00%	

Class	Non-Firm Wheeling - Utah Share Demand = Energy												Allocation Total	Allocation Percent				
	75%	25%	Jun-11	Jul-11	Aug-11	Sep-11	Oct-11	Nov-11	Dec-11	Jan-12	Feb-12	Mar-12			Apr-12	May-12	Jun-12	Total
Residential	1,458	1,083	1,339	1,128	1,256	1,324	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	1,256	17,670	29.95%
GS Dist - Large	878	1,354	1,354	1,233	1,174	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	1,088	15,940	27.01%
GS Dist - MW	13	10	17	18	15	30	30	30	30	30	30	30	30	30	30	30	593	0.98%
ST Lighting	702	529	885	827	865	762	762	762	762	762	762	762	762	762	762	762	11,154	18.58%
GS Trans	75	54	62	24	5	5	5	5	5	5	5	5	5	5	5	5	401	0.68%
Irrigation	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	1	14	0.02%
Water	3	2	2	2	2	2	2	2	2	2	2	2	2	2	2	2	44	0.07%
GS Dist - Small	252	188	206	262	258	253	253	253	253	253	253	253	253	253	253	253	3,444	5.75%
Residential - Mobile Home	39	30	50	52	46	39	68	88	88	88	88	88	88	88	88	88	599	1.01%
Cust A	126	82	166	171	171	149	331	324	324	324	274	112	112	112	112	2,242	3.80%	
Cust B	86	86	86	86	86	86	86	86	86	86	86	86	86	86	86	86	1,375	2.33%
Cust C	86	86	86	86	86	86	86	86	86	86	86	86	86	86	86	86	1,375	2.33%
Total	4,279	3,697	4,720	4,298	4,345	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	4,110	59,894,151	100.00%	

Rocky Mountain Power
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Jun 2012
 Revenue - Normalized

Line	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
	Customer Class	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	Street & Area Lighting Sch. 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Mobile Home Park Sch 25	Industrial Cust A	Industrial Cust B	Industrial Cust C	Total	
1	Residential	623,014,366	-	-	-	-	-	-	-	-	831,396	-	-	-	623,845,762	
2	Commercial	-	398,703,431	74,525,388	-	17,068,713	-	-	-	116,231,954	-	-	-	-	606,529,486	
3	Industrial	-	61,080,451	64,351,298	-	177,431,608	12,157,883	-	-	5,565,673	-	10,557,777	30,307,371	22,942,659	384,384,719	
4	Lighting	-	-	-	13,819,556	-	-	521,280	1,218,133	-	-	-	-	-	15,598,968	
5	OSPA	-	169,938	-	-	21,089,520	-	-	-	2,820	-	-	-	-	21,262,278	
6	Interdepartmental	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
7	Total Revenues	623,014,366	459,953,820	138,876,686	13,819,556	215,589,840	12,157,883	521,280	1,218,133	121,790,447	831,396	10,557,777	30,307,371	22,942,659	1,651,581,214	
8	Total AGA Revenues	39,330	2,167,178	463,236	-	284,816	-	4,683	-	618,328	52	-	-	-	3,577,623	
9	Misc Revenues	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
10	Gross Receipts Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
11	Commercial Vol Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
12	Industrial Vol Discount	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13	Unbilled Revenue Adj.	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14	Firm Revenue	623,053,696	462,120,997	139,339,922	13,819,556	215,874,656	12,157,883	525,963	1,218,133	122,408,776	831,448	10,557,777	30,307,371	22,942,659	1,655,158,837	
15		37.64%	27.92%	8.42%	0.73%	13.04%	0.73%	0.03%	0.07%	7.40%	0.05%	0.64%	1.83%	1.39%	100.00%	
16	Non-Firm	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17	Total Revenue	623,053,696	462,120,997	139,339,922	13,819,556	215,874,656	12,157,883	525,963	1,218,133	122,408,776	831,448	10,557,777	30,307,371	22,942,659	1,655,158,837	

Rocky Mountain Power
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Jun 2012
 Revenue - AGA Spread

Line	A Customer Classes	B Residential Schedule 1	C General Large Dist. Schedule 6	D General +1 MW Sch 8	E General Transmission Schedule 9	F Traffic Signals Schedule 15	G General Small Dist. Schedule 23	H Mobile Home Park Schedule 25	I Total Firm Revenues
1	<u>Firm Revenues</u>								
2		623,014,366							
3	Residential						831,396	623,845,762	
4	Commercial		398,703,431	74,525,388	17,068,713			606,529,486	
5	Industrial		61,080,451	64,351,298	177,431,608			308,419,029	
6	Lighting					521,280		521,280	
7	Interdepartmental							0	
8								0	
9	Total Firm Revenue	\$623,014,366	\$459,783,882	\$138,876,686	\$194,500,321	\$521,280	\$831,396	\$1,539,315,557	
10									
11									
12	<u>AGA Revenues</u>								
13									
14	Residential	39,330					52	39,383	
15	Commercial		2,100,080	392,546	89,906			3,194,757	
16	Industrial		67,097	70,691	194,910		612,226	338,801	
17	Lighting					4,683	6,103	4,683	
18	Interdepartmental							0	
19									
20	Total AGA Revenues	\$39,330	\$2,167,178	\$463,236	\$284,816	\$4,683	\$52	\$3,577,623	

Rocky Mountain Power
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Jun 2012
 Summary Of Sales For Resale / Other Electric Revenue
 Determination Of Situs Allocations

ACCT	DESCRIPTION	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
		Residential Schedule 1	General Large Dist. Schedule 6	General +1 MW Sch 8	Street & Area Sch. 7,11,12	General Transmission Schedule 9	Irrigation Schedule 10	Traffic Signals Schedule 15	Outdoor Lighting Schedule 15	General Small Dist. Schedule 23	Mobile Home Park Schedule 25	Industrial Cust. A	Industrial Cust. B	Industrial Cust. C			
450	Forfeited Discounts & Int																
	257 Residential Discounts	2,086,391															
	258 Commercial Discounts		94,949	1,185		185							522,905				
	259 Industrial Discounts		28,360	2,445		2,585	57,422			70,810		20	20				
	260 Other Discounts				53,086		12,269		2,581								
	Total Account 450	2,835,274	123,308	3,630	53,086	2,770	57,422	12,269	2,581	593,715	32	20	20	20			
451	Misc. Service Revenues																
	70 Returned Checks	321,152	6,820	132	4,333	71	1,278	1,001	211	35,650	5	0	0	0			
	72 Misc. Service Revenue	764,055	310,235	81,978	4,720		33,264	149	1,112	96,471	1,810						
	- Fac Chg Buyout		213,170	44,500		24,497	1,069			61,067							
	73 Temp. Service Connect		43,326	541		84				238,606							
	145 Connect Fee	1,347,416								24,194	21						
	146 Reconnect Fee	217,952	4,628	89	2,940	48	867	679	143	251,994	3	0	0				
	Total Account 451	2,650,576	578,179	127,240	11,983	24,701	36,479	1,830	1,466	455,988	1,838	1	1	1			
454	Rent From Electric Prop																
	75 All Other	1,583,765	1,123,785	325,475	2,537		44,118	598	551	291,814	2,721						
	76 Temp Service Connect		(608)	(8)		(1)				(3,347)							
	Total Account 454	1,583,765	1,123,178	325,468	2,537	(1)	44,118	598	551	288,467	2,721						
455	Other Electric Revenues																
	79 Other Electric Revenues	(20,995)	(16,810)	(5,392)	(112)	(10,115)	(430)	(12)	(22)	(3,972)	(37)	(509)	(1,228)	(1,020)			
	163 Billing Services																
	Total Account 455	(20,995)	(16,810)	(5,392)	(112)	(10,115)	(430)	(12)	(22)	(3,972)	(37)	(509)	(1,228)	(1,020)			

Rocky Mountain Power
 Cost Of Service By Rate Schedule
 State of Utah
 Monthly Wgt Factors
 12 Months Ended Jun 2012
 Transmission Direct Assignments

Line	A Customers By Rate Schedule	B Account 350	C Account 352	D Account 353	E Account 354	F Account 355	G Account 356	H Account 357	I Account 358	J Account 359	K Total
1	Ashgrove Cement	66,452	-	-	-	1,143,339	629,441	-	-	-	1,839,232
2											
3	Canyon Fuels	31,413	-	-	-	563,216	426,659	-	-	12,426	1,033,714
4											
5	Dugway Prov Grounds	436	-	-	-	73,792	30,515	-	-	-	104,744
6											
7	Fairchild Semiconductor	1,311	4,921	-	-	79,891	63,971	-	-	-	150,094
8											
9	GSLM	490	-	-	-	43,624	42,217	-	-	-	86,331
10											
11	Hill AFB	5,121	-	-	-	19,010	47,272	-	-	-	71,403
12											
13	Interwest Mining	38	-	-	-	419,420	110,679	-	-	-	530,137
14											
15	Kimberly Clark	14,722	-	-	-	70,286	71,136	-	-	-	156,144
16											
17	Phillips Petroleum	27,058	9,541	170,096	3,952	216,901	163,117	-	-	772	591,437
18											
19	SF Phosphates	2,505	-	-	-	96,366	156,645	-	-	-	255,516
20											
21	Texaco	6,335	2,234	39,822	925	50,780	38,188	-	-	181	138,465
22											
23	Moab Salt	662	-	-	-	103,545	88,962	-	-	-	193,169
24											
25	Thiokol / Autoliv	477,913	151,055	3,137,003	-	1,861,663	1,068,274	-	-	-	6,695,929
26											
27	University of Utah	2,020	-	-	-	109,695	59,011	-	-	-	170,726
28											
29	Vulcraft	10,340	-	-	-	147,923	125,511	-	-	-	283,774
30											
31	Weber State University	-	-	-	-	1,831	1,025	-	-	-	2,855
32											
33	WECCO (Pepcon)	43,590	-	-	-	463,356	621,668	-	-	-	1,128,614
34											
35	Western Metal Recycling	1,523	-	-	-	17,827	11,671	-	-	-	31,021
36											
37	Western Zirconium	96,457	-	-	-	440,723	515,571	-	-	10,534	1,063,285
38											
39	Total Schedule 09	788,387	167,751	3,346,921	4,877	5,923,208	4,271,533	-	-	23,913	14,526,590
40											
41											
42	Cust A	-	-	-	-	34,893	40,799	-	-	-	75,692
43											
44	Cust C	45,424	-	-	-	540,274	557,925	-	-	-	1,143,623
45											
46	Total Special Contracts	45,424	-	-	34,893	540,274	598,724	-	-	-	1,219,315
47											
48											
49	Total Direct Assignments	833,811	167,751	3,346,921	39,770	6,463,482	4,870,257	-	-	23,913	15,745,905

**Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah**

Monthly Wgt Factors

12 Months Ended Jun 2012

Distribution Direct Assignment Summary

A Line	B FERC Account	C Total Distribution Investment	D St Lighting	E Demand		G Customer		I Meters
				Primary	Secondary	Primary	Secondary	
1	360	32,307,275	-	32,307,275	-	-	-	-
2	361	36,657,549	-	36,657,549	-	-	-	-
3	362	417,438,254	-	417,438,254	-	-	-	-
4	364	320,360,422	4,019,781	314,540,838	1,799,804	-	-	-
5	365	217,977,191	1,702,320	93,441,575	122,833,296	-	-	-
6	366	165,712,109	25,971	122,246,254	43,439,884	-	-	-
7	367	465,838,296	1,286,359	310,739,350	153,812,587	-	-	-
8	368	424,721,276	-	424,721,276	-	-	-	-
9	369	223,963,422	-	223,963,422	-	223,963,422	-	-
10	370	86,244,188	-	86,244,188	-	-	-	86,244,188
11	371	4,781,753	4,781,753	-	-	-	-	-
12	372	-	-	-	-	-	-	-
13	373	27,220,243	27,220,243	-	-	-	-	-
14	TOTAL	2,423,221,977	39,036,427	2,062,299,979	321,885,571	-	223,963,422	86,244,188
15								

