

Rocky Mountain Power  
Exhibit RMP\_\_ (JRS-3)  
Docket No. 13-035-184  
Witness: Joelle R. Steward

BEFORE THE PUBLIC SERVICE COMMISSION  
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

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Exhibit Accompanying Direct Testimony of Joelle R. Steward  
Cost of Service Study

January 2014

**Rocky Mountain Power**  
Exhibit RMP \_\_ (JRS-3)

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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 2010 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 2010 Protocol allocation factor have the same functional designation, that FUNC factor is used.

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 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. 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 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 928, Regulatory Commission Expense is assigned to M. Account 928, FERC annual charge is functionalized on the "FERC" factor. 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. 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 are assigned to P.

**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 on Long-Term Debt, is derived for each function by multiplying the functionalized rate base by the weighted cost of debt and deducting this amount 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.

**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 and functionalizes them into PTDRM accordingly. 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 situs totals. Production and mining are assigned to P, and transmission to T. The general amount is functionalized using the “G” factor and situs amounts to distribution.

**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”, “DDS2” and “DDSO2” 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 M. Fuel related prepayments are assigned to P. Property insurance was functionalized using “PTD”.

**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.

**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 situs related and is functionalized on the GP 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.

## **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 consistent with the 2010 Protocol inter-jurisdictional allocation method recently approved by the Utah Public Service Commission. Production and transmission plant and non-fuel related expenses are classified as 75% demand related and 25% energy related. Fuel costs are classified as 100% energy related. Demand-related costs are allocated using each class’ contribution to the 12 monthly peaks coincident with the PacifiCorp system peak. Demand costs are allocated in this manner because capacity is important to the Company each month for meeting peak loads, load following, and accommodating plant maintenance. For these reasons, the Company supports use of all twelve monthly peak loads in the capacity allocation factor (F12). The fixed costs composite factor is (F10).

The energy portion is allocated using class MWH adjusted for losses to generation level (F30).

### **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 costs 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 Distribution Construction Standards 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.

The customer weightings for Meter Reading expenses, Account 902, have been modified to reflect full deployment of automated meter reading (AMR) for the forecast test year in the State of Utah. The customer weightings for Meter Reading expenses, Account 902, are determined by the typical cost to read meters for different customer classes (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. 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 (which is equal to Interest on Long-Term Debt) are allocated by multiplying the applicable rate base for each

schedule by the weighted cost of debt. Renewable Energy Credits are allocated on the weighted generation allocation factor, F10.

State Income Taxes are determined for each customer class by multiplying the Income Before Taxes for each schedule by the composite state tax rate, 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.



Rocky Mountain Power  
 Cost Of Service By Rate Schedule  
 State of Utah  
 2010 Protocol (Non Wgt)  
 12 Months Ended June 2015

	State of Utah Results	Generation TOTAL	Transmission TOTAL	Distribution TOTAL	Retail TOTAL	MISC TOTAL
<b>Operating Revenues</b>						
General Business Revenues	1,884,107,463	1,241,508,736	279,237,106	314,571,390	33,648,343	15,141,887
Special Sales	149,230,392	149,230,392	-	-	-	-
Other Operating Revenues	70,387,117	29,951,062	29,419,197	3,684,993	7,560,721	(228,856)
<b>Total Operating Revenues</b>	<b>2,103,724,971</b>	<b>1,420,690,190</b>	<b>308,656,303</b>	<b>318,256,382</b>	<b>41,209,064</b>	<b>14,913,031</b>
<b>Operating Expenses</b>						
Operation & Maintenance Expenses	1,218,268,346	967,942,359	103,994,925	99,747,053	40,028,389	6,555,620
Depreciation Expense	262,390,668	167,194,488	44,638,230	49,907,130	650,821	-
Amortization Expense	22,885,961	11,260,826	5,069,857	4,789,671	1,765,607	-
Taxes Other Than Income	63,068,116	32,438,595	14,173,368	16,099,580	359,081	(2,508)
Income Taxes - Federal	48,273,748	(22,765,748)	25,917,635	43,832,956	(1,115,827)	2,404,733
Income Taxes - State	10,751,193	1,098,105	3,521,776	5,956,171	(151,622)	326,763
Income Taxes Deferred	63,481,630	53,668,130	13,868,844	(4,071,437)	16,093	-
Investment Tax Credit Adj	(4,098,178)	(2,068,328)	(952,644)	(1,077,206)	-	-
Misc Revenues & Expense	682,017	(196,415)	666	(53,483)	931,249	-
<b>Total Operating Expenses</b>	<b>1,685,703,501</b>	<b>1,208,572,012</b>	<b>210,232,657</b>	<b>215,130,434</b>	<b>42,483,789</b>	<b>9,284,608</b>
<b>Operating Revenue For Return</b>	<b>418,021,470</b>	<b>212,118,178</b>	<b>98,423,646</b>	<b>103,125,948</b>	<b>(1,274,725)</b>	<b>5,628,422</b>
<b>Rate Base :</b>						
Electric Plant In Service	10,912,081,614	5,509,579,101	2,502,632,819	2,832,968,810	66,900,885	-
Plant Held For Future Use	18,651,670	14,084,156	427,398	4,140,116	-	-
Misc Deferred Debits	170,287,197	50,430,428	15,698,150	30,267,349	132,495	73,758,775
Electric Plant Acquisition Adj	15,449,004	15,449,004	-	-	-	-
Nuclear Fuel	-	-	-	-	-	-
Prepayments	13,702,489	6,594,500	2,343,731	2,120,801	10,884	2,632,573
Fuel Stock	97,675,186	97,675,186	-	-	-	-
Materials & Supplies	86,820,549	75,594,176	578,699	10,647,674	-	-
Cash Working Capital	26,232,065	15,026,606	4,853,754	5,482,812	716,641	152,252
Weatherization Loans	4,637,895	-	-	-	-	4,637,895
Miscellaneous Rate Base	-	-	-	-	-	-
<b>Total Rate Base Additions</b>	<b>11,345,537,670</b>	<b>5,784,433,157</b>	<b>2,526,534,551</b>	<b>2,885,627,563</b>	<b>67,760,905</b>	<b>81,181,495</b>
<b>Rate Base Deductions :</b>						
Accum Provision For Depreciation	(3,234,910,020)	(1,687,822,220)	(654,227,113)	(888,908,455)	(3,952,231)	-
Accum Provision For Amortization	(221,249,967)	(97,506,319)	(35,224,009)	(33,761,146)	(54,758,494)	-
Accum Deferred Income Taxes	(1,804,104,719)	(921,559,690)	(406,917,606)	(465,017,127)	(10,610,296)	-
Unamortized ITC	(80,741)	(40,750)	(18,769)	(21,223)	-	-
Customer Advance For Construction	(9,924,958)	-	(6,320,173)	(3,604,784)	-	-
Customer Service Deposits	(15,625,768)	-	-	-	(15,625,768)	-
Misc Rate Base Deductions	(30,313,047)	(18,019,783)	(4,214,414)	(6,878,752)	(1,200,097)	-
<b>Total Rate Base Deductions</b>	<b>(5,316,209,220)</b>	<b>(2,724,948,761)</b>	<b>(1,106,922,084)</b>	<b>(1,398,191,488)</b>	<b>(86,146,886)</b>	<b>-</b>
<b>Total Rate Base</b>	<b>6,029,328,450</b>	<b>3,059,484,395</b>	<b>1,419,612,467</b>	<b>1,487,436,075</b>	<b>(18,385,981)</b>	<b>81,181,495</b>
<b>Return On Rate Base</b>	<b>6.933%</b>	<b>6.933%</b>	<b>6.933%</b>	<b>6.933%</b>	<b>6.933%</b>	<b>6.933%</b>
<b>Return On Equity</b>	<b>8.482%</b>	<b>8.482%</b>	<b>8.482%</b>	<b>8.482%</b>	<b>8.482%</b>	<b>8.482%</b>
<b>Total Rate Base</b>	<b>6,029,328,450</b>	<b>3,059,484,395</b>	<b>1,419,612,467</b>	<b>1,487,436,075</b>	<b>(18,385,981)</b>	<b>81,181,495</b>
<b>Return On RateBase (\$\$)</b>	<b>418,021,469</b>	<b>212,118,178</b>	<b>98,423,646</b>	<b>103,125,948</b>	<b>(1,274,725)</b>	<b>5,628,422</b>
Operating & Maintenance Expense	1,218,268,346	967,942,359	103,994,925	99,747,053	40,028,389	6,555,620
Bad Debt to Produce ROR	-	-	-	-	-	-
Depreciation Expense	262,390,668	167,194,488	44,638,230	49,907,130	650,821	-
Amortization Expense	22,885,961	11,260,826	5,069,857	4,789,671	1,765,607	-
Taxes Other Than Income	63,068,116	32,438,595	14,173,368	16,099,580	359,081	(2,508)
Federal Income Taxes	48,273,748	(22,765,748)	25,917,635	43,832,956	(1,115,827)	2,404,733
FIT Adj to Produce Target ROR	-	-	-	-	-	-
State Income Taxes	10,751,193	1,098,105	3,521,776	5,956,171	(151,622)	326,763
SIT Adj to Produce Target ROR	-	-	-	-	-	-
Deferred Income Taxes	63,481,630	53,668,130	13,868,844	(4,071,437)	16,093	-
Investment Tax Credit	(4,098,178)	(2,068,328)	(952,644)	(1,077,206)	-	-
Misc Revenue & Expenses	682,017	(196,415)	666	(53,483)	931,249	-
Revenue Credits	(255,900,993)	(201,681,867)	(34,307,592)	(11,690,826)	(8,213,376)	(7,332)
<b>Total Revenue Requirements</b>	<b>1,847,823,978</b>	<b>1,219,008,323</b>	<b>274,348,712</b>	<b>306,565,557</b>	<b>32,995,688</b>	<b>14,905,699</b>
<b>Operating Revenues</b>	<b>1,847,823,978</b>	<b>1,219,008,323</b>	<b>274,348,712</b>	<b>306,565,557</b>	<b>32,995,688</b>	<b>14,905,699</b>

	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors Rolled-In	UTAH JAM Total	GEN Total	TRN Total	DIS Total	RETAIL Total	MISC Total
93	440	Residential Sales	S		680,975,839	1,241,508,736	279,237,106	314,571,390	33,648,343	15,141,887
94										
95										
96					680,975,839	1,241,508,736	279,237,106	314,571,390	33,648,343	15,141,887
97										
98	442	Commercial & Industrial Sales	S		1,177,462,521					
99			S	P						
100			SE	PT	-	-	-	-	-	-
101			SG		-	-	-	-	-	-
102					1,177,462,521					
103										
104	444	Public Street & Highway Lighting	S		9,630,563					
105					9,630,563					
106										
107										
108	445	Other Sales to Public Authority	S		16,038,540					
109					16,038,540					
110										
111										
112	448	Interdepartmental	S		-	-	-	-	-	-
113			SO	DPW	-	-	-	-	-	-
114				GP	-	-	-	-	-	-
115					-	-	-	-	-	-
116					-	-	-	-	-	-
117					-	-	-	-	-	-
118		Total Sales to Ultimate Customers			1,884,107,463	1,241,508,736	279,237,106	314,571,390	33,648,343	15,141,887
119										
120	447	Sales for Resale	S		-	-	-	-	-	-
121			DGU	P	-	-	-	-	-	-
122			SG	P	149,230,392	149,230,392	-	-	-	-
123			SE	P	-	-	-	-	-	-
124					149,230,392	149,230,392	-	-	-	-
125										
126										
127	449	Provision for Rate Refunc	S		-	-	-	-	-	-
128			SG	P	-	-	-	-	-	-
129				P	-	-	-	-	-	-
130					-	-	-	-	-	-
131		State Revenue Credit		REVREQ	33,318,089	22,500,414	4,888,395	5,040,438	652,655	236,188
132		AGA Revenue Credit		DPW	2,965,396	-	-	2,965,396	-	-
133					2,965,396	-	-	2,965,396	-	-
134					-	-	-	-	-	-
135		Total Sales from Electricity			2,033,337,854	1,390,739,128	279,237,106	314,571,390	33,648,343	15,141,887
136										
137		Other Electric Operating Revenues								
138	450	Forfeited Discounts & Interest	S		3,627,201	-	-	-	3,627,201	-
139			SO	CUST	-	-	-	-	-	-
140				CUST	3,627,201	-	-	-	3,627,201	-
141					-	-	-	-	-	-
142					3,627,201	-	-	-	3,627,201	-
143	451	Misc Electric Revenue	S		3,919,411	-	-	-	3,919,411	-
144			SG	CUST	-	-	-	-	-	-
145			SO	GP	5,035	-	-	-	5,035	-
146				CUST	3,924,446	-	-	-	3,924,446	-
147					-	-	-	-	-	-
148					-	-	-	-	-	-
149	453	Water Sales	SG		845	845	-	-	-	-
150				P	845	845	-	-	-	-
151					-	-	-	-	-	-
152					-	-	-	-	-	-
153	454	Rent of Electric Property	S		3,278,178	-	-	3,278,178	-	-
154			SG	DPW	2,310,899	-	2,310,899	-	-	-
155			SO	T	1,563,228	789,197	358,142	406,815	9,073	-
156				GP	7,152,305	789,197	2,669,041	3,684,993	9,073	-
157					-	-	-	-	-	-
158	456	Other Electric Revenue	S		(359,935)	-	-	-	-	(359,935)
159			CN	DMSC	-	-	-	-	-	-
160			SE	CUST	5,706,864	-	5,706,864	-	-	-
161			SO	OTHSE	131,079	-	-	-	-	-
162			SG	OTHSGR	50,204,311	29,161,020	21,043,292	-	-	131,079
163					55,682,320	29,161,020	26,750,156	-	-	(228,856)
164					-	-	-	-	-	-
165					-	-	-	-	-	-
166		Total Other Electric Revenues			70,387,117	29,951,062	29,419,197	3,684,993	7,560,721	(228,856)
167										
168		Total Electric Operating Revenues			2,103,724,971	1,420,690,190	308,656,303	318,256,382	41,209,064	14,913,031
169										
170		Miscellaneous Revenues								
171	41160	Gain on Sale of Utility Plant - CF	S		-	-	-	-	-	-
172			SG	DPW	-	-	-	-	-	-
173			T	T	-	-	-	-	-	-
174			SO	G	-	-	-	-	-	-
175			SG	T	-	-	-	-	-	-
176			SG	P	-	-	-	-	-	-
177					-	-	-	-	-	-
178					-	-	-	-	-	-
179					-	-	-	-	-	-
180	41170	Loss on Sale of Utility Plant	S		-	-	-	-	-	-
181			SG	DPW	-	-	-	-	-	-
182				T	-	-	-	-	-	-
183					-	-	-	-	-	-
184					-	-	-	-	-	-
185	4118	Gain from Emission Allowances	SE		(23,655)	(23,655)	-	-	-	-
186				P	(23,655)	(23,655)	-	-	-	-
187					-	-	-	-	-	-
188	41181	Gain from Disposition of NOX Credits	SE		-	-	-	-	-	-
189				P	-	-	-	-	-	-
190					-	-	-	-	-	-



	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	UTAH JAM Total	GEN Total	TRN Total	DIS Total	RETAIL Total	MISC Total
191										
192	4194	Impact Housing Interest Income								
193			SG	P	-	-	-	-	-	-
194										
195										
196	421	(Gain) / Loss on Sale of Utility Plan								
197			S	DPW	(53,483)	-	-	(53,483)	-	-
198			SG	T	-	-	-	-	-	-
199			SG	T	666	-	666	-	-	-
200			CN	CUST	-	-	-	-	-	-
201			SO	PTD	0	0	0	0	-	-
202			SG	P	(172,760)	(172,760)	-	-	-	-
203					(225,577)	(172,760)	666	(53,483)	-	-
204										
205		Total Miscellaneous Revenue			(249,232)	(196,415)	666	(53,483)	-	-
206										
207		Miscellaneous Expenses								
208	4311	Interest on Customer Deposits								
209			S	CUST	931,249	-	-	-	931,249	-
210					931,249	-	-	-	931,249	-
211										
212		DFA Divergence Fairness Adjustmen								
213			P	P	-	-	-	-	-	-
214			T	T	-	-	-	-	-	-
215			D	DPW	-	-	-	-	-	-
216										
217										
218										
219		Total Miscellaneous Expense			931,249	-	-	-	931,249	-
220										
221		Net Misc Revenue and Expense			682,017	(196,415)	666	(53,483)	931,249	-
222										
223	500	Operation Supervision & Engineering								
224			SG	P	7,350,726	7,350,726	-	-	-	-
225			SG	P	614,932	614,932	-	-	-	-
226					7,965,658	7,965,658	-	-	-	-
227										
228	501	Fuel Related								
229			SE	P	325,912,703	325,912,703	-	-	-	-
230			SE - Non NPC	P	5,962,130	5,962,130	-	-	-	-
231			SE	P	-	-	-	-	-	-
232			SE - Non NPC	P	1,584,177	1,584,177	-	-	-	-
233			SE	P	21,354,369	21,354,369	-	-	-	-
234				P	354,813,379	354,813,379	-	-	-	-
235										
236	502	Steam Expenses								
237			SG	P	15,237,375	15,237,375	-	-	-	-
238			SG	P	3,422,178	3,422,178	-	-	-	-
239					18,659,554	18,659,554	-	-	-	-
240										
241	503	Steam From Other Sources								
242			SE	P	1,576,976	1,576,976	-	-	-	-
243			SE - Non NPC	P	-	-	-	-	-	-
244					1,576,976	1,576,976	-	-	-	-
245										
246	505	Electric Expenses								
247			SG	P	1,347,988	1,347,988	-	-	-	-
248			SG	P	380,658	380,658	-	-	-	-
249					1,728,645	1,728,645	-	-	-	-
250										
251	506	Misc. Steam Expense								
252			SG	P	22,648,261	22,648,261	-	-	-	-
253			SE	P	0	0	-	-	-	-
254			SG	P	821,029	821,029	-	-	-	-
255					23,469,290	23,469,290	-	-	-	-
256										
257	507	Rents								
258			SG	P	187,394	187,394	-	-	-	-
259			SG	P	0	0	-	-	-	-
260					187,394	187,394	-	-	-	-
261										
262	510	Maint Supervision & Engineering								
263			SG	P	7,778,873	7,778,873	-	-	-	-
264			SG	P	(355,384)	(355,384)	-	-	-	-
265					7,423,489	7,423,489	-	-	-	-
266										
267	511	Maintenance of Structures								
268			SG	P	11,726,924	11,726,924	-	-	-	-
269			SG	P	293,685	293,685	-	-	-	-
270					12,020,609	12,020,609	-	-	-	-
271										
272	512	Maintenance of Boiler Plan								
273			SG	P	45,908,676	45,908,676	-	-	-	-
274			SG	P	4,709,596	4,709,596	-	-	-	-
275					50,618,271	50,618,271	-	-	-	-
276										
277	513	Maintenance of Electric Plan								
278			SG	P	12,574,634	12,574,634	-	-	-	-
279			SG	P	339,898	339,898	-	-	-	-
280					12,914,532	12,914,532	-	-	-	-
281										
282	514	Maintenance of Misc. Steam Plan								
283			SG	P	4,488,283	4,488,283	-	-	-	-
284			SG	P	1,813,240	1,813,240	-	-	-	-
285					6,301,523	6,301,523	-	-	-	-
286										
287		Total Steam Power Generation			497,679,321	497,679,321	-	-	-	-
288										
289	517	Operation Super & Engineering								
290			SG	P	-	-	-	-	-	-
291										
292										
293	518	Nuclear Fuel Expense								
294			SE	P	-	-	-	-	-	-
295										
296										

	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	UTAH JAM Total	GEN Total	TRN Total	DIS Total	RETAIL Total	MISC Total
297										
298	519	Coolants and Water			-	-	-	-	-	-
299			SG	P	-	-	-	-	-	-
300					-	-	-	-	-	-
301					-	-	-	-	-	-
302	520	Steam Expenses			-	-	-	-	-	-
303			SG	P	-	-	-	-	-	-
304					-	-	-	-	-	-
305					-	-	-	-	-	-
306	523	Electric Expenses			-	-	-	-	-	-
307			SG	P	-	-	-	-	-	-
308					-	-	-	-	-	-
309					-	-	-	-	-	-
310	524	Misc. Nuclear Expenses			-	-	-	-	-	-
311			SG	P	-	-	-	-	-	-
312					-	-	-	-	-	-
313					-	-	-	-	-	-
314	528	Maintenance Super & Engineering			-	-	-	-	-	-
315			SG	P	-	-	-	-	-	-
316					-	-	-	-	-	-
317					-	-	-	-	-	-
318	529	Maintenance of Structures			-	-	-	-	-	-
319			SG	P	-	-	-	-	-	-
320					-	-	-	-	-	-
321					-	-	-	-	-	-
322	530	Maintenance of Reactor Plan			-	-	-	-	-	-
323			SG	P	-	-	-	-	-	-
324					-	-	-	-	-	-
325					-	-	-	-	-	-
326	531	Maintenance of Electric Plan			-	-	-	-	-	-
327			SG	P	-	-	-	-	-	-
328					-	-	-	-	-	-
329					-	-	-	-	-	-
330	532	Maintenance of Misc Nuclear			-	-	-	-	-	-
331			SG	P	-	-	-	-	-	-
332					-	-	-	-	-	-
333					-	-	-	-	-	-
334		Total Nuclear Power Generation			-	-	-	-	-	-
335					-	-	-	-	-	-
336					-	-	-	-	-	-
337	535	Operation Super & Engineering								
338			SG	P	3,348,123	3,348,123	-	-	-	-
339					3,348,123	3,348,123	-	-	-	-
340					-	-	-	-	-	-
341	536	Water For Power								
342			SG	P	62,982	62,982	-	-	-	-
343					62,982	62,982	-	-	-	-
344					-	-	-	-	-	-
345	537	Hydraulic Expenses								
346			SG	P	2,329,712	2,329,712	-	-	-	-
347					2,329,712	2,329,712	-	-	-	-
348					-	-	-	-	-	-
349	538	Electric Expenses								
350			SG	P	-	-	-	-	-	-
351					-	-	-	-	-	-
352					-	-	-	-	-	-
353	539	Misc. Hydro Expenses								
354			SG	P	7,617,809	7,617,809	-	-	-	-
355					7,617,809	7,617,809	-	-	-	-
356					-	-	-	-	-	-
357	540	Rents (Hydro Generation)								
358			SG	P	314,430	314,430	-	-	-	-
359					314,430	314,430	-	-	-	-
360					-	-	-	-	-	-
361	541	Maint Supervision & Engineering								
362			SG	P	180	180	-	-	-	-
363					180	180	-	-	-	-
364					-	-	-	-	-	-
365	542	Maintenance of Structures								
366			SG	P	327,894	327,894	-	-	-	-
367					327,894	327,894	-	-	-	-
368					-	-	-	-	-	-
369	543	Maintenance of Dams & Waterways								
370			SG	P	1,009,092	1,009,092	-	-	-	-
371					1,009,092	1,009,092	-	-	-	-
372					-	-	-	-	-	-
373	544	Maintenance of Electric Plan								
374			SG	P	1,103,419	1,103,419	-	-	-	-
375					1,103,419	1,103,419	-	-	-	-
376					-	-	-	-	-	-
377	545	Maintenance of Misc. Hydro Plan								
378			SG	P	1,450,288	1,450,288	-	-	-	-
379					1,450,288	1,450,288	-	-	-	-
380					-	-	-	-	-	-
381		Total Hydraulic Power Generation			17,563,929	17,563,929	-	-	-	-
382					-	-	-	-	-	-
383					-	-	-	-	-	-
384	546	Operation Super & Engineering								
385			SG	P	195,450	195,450	-	-	-	-
386					195,450	195,450	-	-	-	-
387					-	-	-	-	-	-
388	547	Fuel								
389			SE	P	122,723,766	122,723,766	-	-	-	-
390			SE	P	4,156,705	4,156,705	-	-	-	-
391					126,880,472	126,880,472	-	-	-	-
392					-	-	-	-	-	-
393	548	Generation Expense								
394			SG	P	5,855,724	5,855,724	-	-	-	-
395			SG	P	223,553	223,553	-	-	-	-
396					6,079,277	6,079,277	-	-	-	-
397					-	-	-	-	-	-
398	549	Miscellaneous Other								
399			SG	P	2,063,394	2,063,394	-	-	-	-
400			SG-W	P	1,744,643	1,744,643	-	-	-	-
401					3,808,037	3,808,037	-	-	-	-
402					-	-	-	-	-	-

FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	UTAH JAM Total	GEN Total	TRN Total	DIS Total	RETAIL Total	MISC Total
403									
404	550	Maint Supervision & Engineering							
405		SG	P	396,878	396,878	-	-	-	-
406		SG-W	P	1,428,991	1,428,991	-	-	-	-
407				1,825,869	1,825,869	-	-	-	-
408									
409	551	Maint Supervision & Engineering							
410		SG	P	-	-	-	-	-	-
411									
412									
413	552	Maintenance of Structures							
414		SG	P	1,575,168	1,575,168	-	-	-	-
415		SG	P	104,903	104,903	-	-	-	-
416				1,680,071	1,680,071	-	-	-	-
417									
418									
419	553	Maint of Generation & Electric Plan							
420		SG	P	3,701,046	3,701,046	-	-	-	-
421		SG	P	237,483	237,483	-	-	-	-
422		SG-W	P	5,988,840	5,988,840	-	-	-	-
423				9,927,369	9,927,369	-	-	-	-
424									
425	554	Maintenance of Misc. Other							
426		SG	P	125,817	125,817	-	-	-	-
427		SG	P	62,441	62,441	-	-	-	-
428		SG-W	P	847,320	847,320	-	-	-	-
429				1,035,578	1,035,578	-	-	-	-
430									
431		Total Other Power Generation		151,432,122	151,432,122	-	-	-	-
432									
433	555	Purchased Power							
434		S	DMSC	-	-	-	-	-	-
435		SG	P	240,206,236	240,206,236	-	-	-	-
436		SE	P	11,580,273	11,580,273	-	-	-	-
437		SG	P	-	-	-	-	-	-
438		DGP	P	-	-	-	-	-	-
439				251,786,509	251,786,509	-	-	-	-
440									
441	556	System Control & Load Dispatch							
442		SG	P	648,576	648,576	-	-	-	-
443				648,576	648,576	-	-	-	-
444									
445	557	Other Expenses							
446		S	P	(188,142)	(188,142)	-	-	-	-
447		SG	P	23,897,637	23,897,637	-	-	-	-
448		SGCT	P	480,297	480,297	-	-	-	-
449		SE	P	3,883	3,883	-	-	-	-
450		SG	P	-	-	-	-	-	-
451		TROJP	P	-	-	-	-	-	-
452				24,193,676	24,193,676	-	-	-	-
453									
454		Embedded Cost Differentials							
455		Company Owr DGP	P	-	-	-	-	-	-
456		Company Owr SG	P	-	-	-	-	-	-
457		Mid-C Contrac MC	P	-	-	-	-	-	-
458		Mid-C Contrac SG	P	-	-	-	-	-	-
459		Existing QF Cr S	P	-	-	-	-	-	-
460		Existing QF Contracts		-	-	-	-	-	-
461				-	-	-	-	-	-
462				-	-	-	-	-	-
463		2010 Protocol Stipulated Embedded Cost Differential and Adjust		-	-	-	-	-	-
464		Company Owned Hydi DGP	P	-	-	-	-	-	-
465		Company Owned Hydi SG	P	-	-	-	-	-	-
466		Mid-Columbia Contrac MC	P	-	-	-	-	-	-
467		Mid-Columbia Contrac SG	P	-	-	-	-	-	-
468		Klamath Dam Removis S	P	-	-	-	-	-	-
469				-	-	-	-	-	-
470				-	-	-	-	-	-
471		Total Other Power Supply		276,628,761	276,628,761	-	-	-	-
472									
473		TOTAL PRODUCTION EXPENSE		943,304,133	943,304,133	-	-	-	-
474									
475	560	Operation Supervision & Engineering							
476		SG	T	2,625,303	-	2,625,303	-	-	-
477				2,625,303	-	2,625,303	-	-	-
478									
479	561	Load Dispatching							
480		SG	T	3,832,996	-	3,832,996	-	-	-
481				3,832,996	-	3,832,996	-	-	-
482									
483	562	Station Expense							
484		SG	T	1,360,964	-	1,360,964	-	-	-
485				1,360,964	-	1,360,964	-	-	-
486									
487	563	Overhead Line Expense							
488		SG	T	116,827	-	116,827	-	-	-
489				116,827	-	116,827	-	-	-
490									
491	564	Underground Line Expense							
492		SG	T	-	-	-	-	-	-
493				-	-	-	-	-	-
494									
495	565	Transmission of Electricity by Others							
496		SG	T	59,361,875	-	59,361,875	-	-	-
497		SE	T	3,423,789	-	3,423,789	-	-	-
498				62,785,664	-	62,785,664	-	-	-
499									
500	566	Misc. Transmission Expense							
501		SG	T	1,132,919	-	1,132,919	-	-	-
502				1,132,919	-	1,132,919	-	-	-
503									
504	567	Rents - Transmission							
505		SG	T	909,420	-	909,420	-	-	-
506				909,420	-	909,420	-	-	-
507									
508	568	Maint Supervision & Engineering							
509		SG	T	965,779	-	965,779	-	-	-
510				965,779	-	965,779	-	-	-
511									
512	569	Maintenance of Structures							
513		SG	T	1,883,644	-	1,883,644	-	-	-
514				1,883,644	-	1,883,644	-	-	-
515									
516	570	Maintenance of Station Equipmen							
517		SG	T	5,085,625	-	5,085,625	-	-	-
518				5,085,625	-	5,085,625	-	-	-

	FERC	DESCRIPTION	JAM	Functional	UTAH	GEN	TRN	DIS	RETAIL	MISC
	ACCT		Factors	Factors	JAM Total	Total	Total	Total	Total	Total
519										
520	571	Maintenance of Overhead Line:								
521			SG	T	8,404,455	-	8,404,455	-	-	-
522					8,404,455	-	8,404,455	-	-	-
523										
524	572	Maintenance of Underground Line:								
525			SG	T	40,861	-	40,861	-	-	-
526					40,861	-	40,861	-	-	-
527										
528	573	Maint of Misc. Transmission Plan								
529			SG	T	1,253,396	-	1,253,396	-	-	-
530					1,253,396	-	1,253,396	-	-	-
531										
532		TOTAL TRANSMISSION EXPENSE			90,397,853	-	90,397,853	-	-	-
533										
534	580	Operation Supervision & Engineering								
535			S	DPW	512,796	-	-	512,796	-	-
536			SNPD	DPW	5,743,301	-	-	5,743,301	-	-
537					6,256,097	-	-	6,256,097	-	-
538										
539	581	Load Dispatching								
540			S	DPW	-	-	-	-	-	-
541			SNPD	DPW	6,111,198	-	-	6,111,198	-	-
542					6,111,198	-	-	6,111,198	-	-
543										
544	582	Station Expense								
545			S	DPW	1,984,500	-	-	1,984,500	-	-
546			SNPD	DPW	18,634	-	-	18,634	-	-
547					2,003,133	-	-	2,003,133	-	-
548										
549	583	Overhead Line Expenses								
550			S	DPW	2,089,533	-	-	2,089,533	-	-
551			SNPD	DPW	9,593	-	-	9,593	-	-
552					2,099,127	-	-	2,099,127	-	-
553										
554	584	Underground Line Expense								
555			S	DPW	204	-	-	204	-	-
556			SNPD	DPW	-	-	-	-	-	-
557					204	-	-	204	-	-
558										
559	585	Street Lighting & Signal Systems								
560			S	DPW	-	-	-	-	-	-
561			SNPD	DPW	105,759	-	-	105,759	-	-
562					105,759	-	-	105,759	-	-
563										
564	586	Meter Expenses								
565			S	DPW	1,800,917	-	-	1,800,917	-	-
566			SNPD	DPW	242,083	-	-	242,083	-	-
567					2,043,000	-	-	2,043,000	-	-
568										
569	587	Customer Installation Expenses								
570			S	DPW	4,590,623	-	-	4,590,623	-	-
571			SNPD	DPW	-	-	-	-	-	-
572					4,590,623	-	-	4,590,623	-	-
573										
574	588	Misc. Distribution Expenses								
575			S	DPW	405,440	-	-	405,440	-	-
576			SNPD	DPW	1,731,367	-	-	1,731,367	-	-
577					2,136,807	-	-	2,136,807	-	-
578										
579	589	Rents								
580			S	DPW	501,769	-	-	501,769	-	-
581			SNPD	DPW	14,775	-	-	14,775	-	-
582					516,544	-	-	516,544	-	-
583										
584	590	Maint Supervision & Engineering								
585			S	DPW	776,827	-	-	776,827	-	-
586			SNPD	DPW	1,661,991	-	-	1,661,991	-	-
587					2,438,818	-	-	2,438,818	-	-
588										
589	591	Maintenance of Structures								
590			S	DPW	409,535	-	-	409,535	-	-
591			SNPD	DPW	50,354	-	-	50,354	-	-
592					459,889	-	-	459,889	-	-
593										
594	592	Maintenance of Station Equipmen								
595			S	DPW	3,501,779	-	-	3,501,779	-	-
596			SNPD	DPW	805,377	-	-	805,377	-	-
597					4,307,155	-	-	4,307,155	-	-
598										
599	593	Maintenance of Overhead Line:								
600			S	DPW	32,214,770	-	-	32,214,770	-	-
601			SNPD	DPW	683,824	-	-	683,824	-	-
602					32,898,594	-	-	32,898,594	-	-
603										
604	594	Maintenance of Underground Line:								
605			S	DPW	11,067,245	-	-	11,067,245	-	-
606			SNPD	DPW	26,815	-	-	26,815	-	-
607					11,094,059	-	-	11,094,059	-	-
608										
609	595	Maintenance of Line Transformers								
610			S	DPW	-	-	-	-	-	-
611			SNPD	DPW	478,120	-	-	478,120	-	-
612					478,120	-	-	478,120	-	-
613										
614	596	Maint of Street Lighting & Signal Sys								
615			S	DPW	1,723,290	-	-	1,723,290	-	-
616			SNPD	DPW	-	-	-	-	-	-
617					1,723,290	-	-	1,723,290	-	-
618										
619	597	Maintenance of Meters								
620			S	DPW	2,718,973	-	-	2,718,973	-	-
621			SNPD	DPW	868,149	-	-	868,149	-	-
622					3,587,122	-	-	3,587,122	-	-

FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	UTAH	GEN	TRN	DIS	RETAIL	MISC
				JAM Total	Total	Total	Total	Total	Total
623									
624	598	Maint of Misc. Distribution Plan							
625		S	DPW	1,099,280	-	-	1,099,280	-	-
626		SNPD	DPW	485,897	-	-	485,897	-	-
627				1,585,177	-	-	1,585,177	-	-
628									
629		TOTAL DISTRIBUTION EXPENSE		84,434,717	-	-	84,434,717	-	-
630									
631	901	Supervision							
632		S	CUST	-	-	-	-	-	-
633		CN	CUST	1,132,891	-	-	-	1,132,891	-
634				1,132,891	-	-	-	1,132,891	-
635									
636	902	Meter Reading Expense							
637		S	CUST	4,024,891	-	-	-	4,024,891	-
638		CN	CUST	1,000,913	-	-	-	1,000,913	-
639				5,025,805	-	-	-	5,025,805	-
640									
641	903	Customer Receipts & Collections							
642		S	CUST	3,813,276	-	-	-	3,813,276	-
643		CN	CUST	20,957,080	-	-	-	20,957,080	-
644				24,770,356	-	-	-	24,770,356	-
645									
646	904	Uncollectible Accounts							
647		S	CUST	3,664,418	-	-	-	3,664,418	-
648		SG	P	-	-	-	-	-	-
649		CN	CUST	6,501	-	-	-	6,501	-
650				3,670,920	-	-	-	3,670,920	-
651									
652	905	Misc. Customer Accounts Expense							
653		S	CUST	-	-	-	-	-	-
654		CN	CUST	51,001	-	-	-	51,001	-
655				51,001	-	-	-	51,001	-
656									
657		TOTAL CUSTOMER ACCOUNTS EXPENSE		34,650,973	-	-	-	34,650,973	-
658									
659	907	Supervision							
660		S	CUST	-	-	-	-	-	-
661		CN	CUST	145,703	-	-	-	145,703	-
662				145,703	-	-	-	145,703	-
663									
664	908	Customer Assistance							
665		S	CUST	2,774,240	-	-	-	2,774,240	-
666		CN	CUST	592,868	-	-	-	592,868	-
667				3,367,108	-	-	-	3,367,108	-
668									
669	909	Informational & Instructional Ad							
670		S	CUST	400,910	-	-	-	400,910	-
671		CN	CUST	763,932	-	-	-	763,932	-
672				1,164,843	-	-	-	1,164,843	-
673									
674	910	Misc. Customer Service							
675		S	CUST	-	-	-	-	-	-
676		CN	CUST	92,557	-	-	-	92,557	-
677				92,557	-	-	-	92,557	-
678									
679		TOTAL CUSTOMER SERVICE EXPENSE		4,770,211	-	-	-	4,770,211	-
680									
681	911	Supervision							
682		S	CUST	-	-	-	-	-	-
683		CN	CUST	-	-	-	-	-	-
684				-	-	-	-	-	-
685									
686	912	Demonstration & Selling Expense							
687		S	CUST	-	-	-	-	-	-
688		CN	CUST	-	-	-	-	-	-
689				-	-	-	-	-	-
690									
691	913	Advertising Expense							
692		S	CUST	-	-	-	-	-	-
693		CN	CUST	-	-	-	-	-	-
694				-	-	-	-	-	-
695									
696	916	Misc. Sales Expense							
697		S	CUST	-	-	-	-	-	-
698		CN	CUST	-	-	-	-	-	-
699				-	-	-	-	-	-
700									
701		TOTAL SALES EXPENSE		-	-	-	-	-	-
702									
703									
704	920	Administrative & General Salaries							
705		S	PTD	559,596	282,425	130,081	147,090	-	-
706		CN	CUST	-	-	-	-	-	-
707		SO	PTD	32,363,241	16,333,549	7,523,012	8,506,679	-	-
708				32,922,836	16,615,974	7,653,093	8,653,769	-	-
709									
710	921	Office Supplies & expenses							
711		S	PTD	125,590	63,384	29,194	33,011	-	-
712		CN	CUST	94,440	-	-	-	94,440	-
713		SO	PTD	(9,375,924)	(4,731,977)	(2,179,485)	(2,464,462)	-	-
714				(9,155,894)	(4,668,593)	(2,150,291)	(2,431,451)	94,440	-
715									
716	923	Outside Services							
717		S	PTD	68,842	34,744	16,003	18,095	-	-
718		CN	CUST	-	-	-	-	-	-
719		SO	PTD	6,010,901	3,033,668	1,397,267	1,579,965	-	-
720				6,079,743	3,068,413	1,413,269	1,598,061	-	-
721									
722	924	Property Insurance							
723		S	PTD	2,152,236	1,086,222	500,299	565,715	-	-
724		SG	P	-	-	-	-	-	-
725		SO	PTD	2,923,444	1,475,446	679,570	768,427	-	-
726				5,075,680	2,561,668	1,179,869	1,334,143	-	-
727									
728	925	Injuries & Damages							
729		SO	PTD	3,306,029	1,668,535	768,505	868,990	-	-
730				3,306,029	1,668,535	768,505	868,990	-	-

FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	UTAH	GEN	TRN	DIS	RETAIL	MISC
				JAM Total	Total	Total	Total	Total	Total
731									
732	926	Employee Pensions & Benefits							
733		S	LABOR	-	-	-	-	-	-
734		CN	CUST	-	-	-	-	-	-
735		SO	LABOR	-	-	-	-	-	-
736									
737									
738	927	Franchise Requirements							
739		S	DMSC	-	-	-	-	-	-
740		SO	DMSC	-	-	-	-	-	-
741									
742									
743	928	Regulatory Commission Expense							
744		S	DMSC	5,904,853	-	-	-	-	5,904,853
745		CN	CUST	-	-	-	-	-	-
746		SO	DMSC	650,767	-	-	-	-	650,767
747		SG	FERC	2,286,901	1,224,698	1,062,203	-	-	-
748				8,842,521	1,224,698	1,062,203	-	-	6,555,620
749									
750	928RE	Regulatory Expense							
751			DMSC	-	-	-	-	-	-
752	929	Duplicate Charges							
753		S	LABOR	-	-	-	-	-	-
754		SO	LABOR	(1,582,853)	(697,053)	(116,180)	(538,448)	(231,172)	-
755				(1,582,853)	(697,053)	(116,180)	(538,448)	(231,172)	-
756									
757	930	Misc General Expenses							
758		S	PTD	48,103	24,277	11,182	12,644	-	-
759		CN	CUST	-	-	-	-	-	-
760		SO	LABOR	3,255,086	1,433,467	238,919	1,107,301	475,398	-
761				3,303,189	1,457,744	250,101	1,119,945	475,398	-
762									
763	931	Rents							
764		S	PTD	4,262	2,151	991	1,120	-	-
765		SO	PTD	2,539,878	1,281,863	590,409	667,607	-	-
766				2,544,140	1,284,014	591,399	668,727	-	-
767									
768	935	Maintenance of General Plan							
769		S	G	60,328	13,736	19,056	26,131	1,405	-
770		CN	CUST	51,384	-	-	-	51,384	-
771		SO	G	9,263,355	2,109,091	2,926,045	4,012,469	215,749	-
772				9,375,067	2,122,827	2,945,101	4,038,601	268,538	-
773									
774		Total Administrative & Gen Expense		60,710,458	24,638,226	13,597,071	15,312,336	607,204	6,555,620
775									
776									
777		TOTAL O&M EXPENSE		1,218,268,346	967,942,359	103,994,925	99,747,053	40,028,389	6,555,620
778									
779	403SP	Steam Depreciation							
780		SG	P	12,925,715	12,925,715	-	-	-	-
781		SG	P	13,541,943	13,541,943	-	-	-	-
782		SG	P	62,014,176	62,014,176	-	-	-	-
783		SG	P	6,098,571	6,098,571	-	-	-	-
784				94,580,405	94,580,405	-	-	-	-
785									
786	403NP	Nuclear Depreciation							
787		SG	P	-	-	-	-	-	-
788									
789									
790	403HP	Hydro Depreciation							
791		SG	P	11,200,752	11,200,752	-	-	-	-
792		SG	P	2,784,700	2,784,700	-	-	-	-
793				13,985,452	13,985,452	-	-	-	-
794									
795	403OP	Other Production Depreciation							
796		SG	P	-	-	-	-	-	-
797		SG	P	24,033,619	24,033,619	-	-	-	-
798		SG	P	1,293,634	1,293,634	-	-	-	-
799		SG-W	P	28,421,956	28,421,956	-	-	-	-
800				53,749,208	53,749,208	-	-	-	-
801									
802	403TP	Transmission Depreciation							
803		SG	T	4,068,185	-	4,068,185	-	-	-
804		SG	T	4,698,385	-	4,698,385	-	-	-
805		SG	T	31,331,724	-	31,331,724	-	-	-
806				40,098,295	-	40,098,295	-	-	-
807									
808	403	Distribution Depreciation							
809		360	S	267,586	-	-	267,586	-	-
810		361	S	831,358	-	-	831,358	-	-
811		362/363	S	11,199,759	-	-	11,199,759	-	-
812		364	S	(10,474,426)	-	-	(10,474,426)	-	-
813		365	S	7,452,756	-	-	7,452,756	-	-
814		366	S	4,335,364	-	-	4,335,364	-	-
815		367	S	12,040,671	-	-	12,040,671	-	-
816		368	S	10,480,272	-	-	10,480,272	-	-
817		369	S	4,948,731	-	-	4,948,731	-	-
818		370	S	2,585,987	-	-	2,585,987	-	-
819		371	S	277,422	-	-	277,422	-	-
820		372	S	-	-	-	-	-	-
821		373	S	1,072,053	-	-	1,072,053	-	-
822				45,017,533	-	-	45,017,533	-	-
823									
824	403GP	General Depreciation							
825		S	G-SITUS	4,632,357	-	1,320,945	3,311,412	-	-
826		SG	G-DGP	18,882	13,163	5,719	-	-	-
827		SG	G-DGU	22,068	15,384	6,684	-	-	-
828		SE	P	21,885	21,885	-	-	-	-
829		CN	CUST	650,821	-	-	-	650,821	-
830		SG	G-SG	3,551,834	1,740,938	1,810,896	-	-	-
831		SO	PTD	6,004,127	3,030,250	1,395,692	1,578,185	-	-
832		SG	P	3,178	-	-	-	-	-
833		SG	P	54,625	54,625	-	-	-	-
834				14,959,775	4,879,422	4,539,935	4,889,597	650,821	-

	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	UTAH JAM Total	GEN Total	TRN Total	DIS Total	RETAIL Total	MISC Total
835										
836	403GV0	General Vehicles								
837			SG	G-SG	-	-	-	-	-	-
838										
839										
840	403MP	Mining Depreciator								
841			SE	P	-	-	-	-	-	-
842										
843										
844	403EP	Experimental Plant Depreciator								
845			SG	P	-	-	-	-	-	-
846			SG	P	-	-	-	-	-	-
847										
848										
849		TOTAL DEPRECIATION EXPENSE			262,390,668	167,194,488	44,638,230	49,907,130	650,821	-
850										
851	404GP	Amort of LT Plant - Capital Lease Ger								
852			S	I-SITUS	728	13	347	369	-	-
853			SG	I-SG	-	-	-	-	-	-
854			SO	PTD	661,172	333,690	153,693	173,789	-	-
855			SG	P	-	-	-	-	-	-
856			CN	CUST	34,172	-	-	-	34,172	-
857			SG	P	-	-	-	-	-	-
858										
859										
860	404SP	Amort of LT Plant - Cap Lease Stearr								
861			SG	P	-	-	-	-	-	-
862										
863										
864	404IP	Amort of LT Plant - Intangible Plan								
865			S	I-SITUS	4,541,626	79,093	2,162,479	2,300,054	-	-
866			SE	P	188,563	188,563	-	-	-	-
867			SO	PTD	8,630,893	4,355,964	2,006,298	2,268,631	-	-
868			CN	CUST	1,731,435	-	-	-	1,731,435	-
869			SG	I-SG	4,758,207	4,052,581	705,626	-	-	-
870			DGU	I-DGU	7,042	7,042	-	-	-	-
871			SG	I-SG	-	-	-	-	-	-
872										
873										
874	404OP	Amort of LT Plant - Other Plan								
875			SG	P	-	-	-	-	-	-
876										
877										
878	404HP	Amortization of Other Electric Plan								
879			SG	P	116,907	116,907	-	-	-	-
880			SG	P	-	-	-	-	-	-
881										
882										
883		Total Amortization of Limited Term Plan			20,670,745	9,133,853	5,028,443	4,742,842	1,765,607	-
884										
885										
886	405	Amortization of Other Electric Plan								
887			S	GP	-	-	-	-	-	-
888										
889										
890										
891	406	Amortization of Plant Acquisition Ad								
892			S	P	-	-	-	-	-	-
893			SG	P	2,037,057	2,037,057	-	-	-	-
894			SO	P	-	-	-	-	-	-
895										
896										
897	407	Amort of Prop Losses, Unrec Plant, etc								
898			S	PTD	178,159	89,916	41,414	46,829	-	-
899			SO	GP	-	-	-	-	-	-
900			SG	P	-	-	-	-	-	-
901			SE	P	-	-	-	-	-	-
902			SG	P	-	-	-	-	-	-
903			TROJP	P	-	-	-	-	-	-
904										
905										
906		TOTAL AMORTIZATION EXPENSE			22,885,961	11,260,826	5,069,857	4,789,671	1,765,607	-
907										
908	408	Taxes Other Than Income								
909			S	DMSC	(2,508)	-	-	-	-	(2,508)
910			GPS	GP	57,318,660	28,937,401	13,131,943	14,916,621	332,696	-
911			SO	GP	4,545,643	2,294,874	1,041,426	1,182,959	26,384	-
912			SE	P	349,701	349,701	-	-	-	-
913			SG	P	856,619	856,619	-	-	-	-
914			OPRV-ID	DMSC	-	-	-	-	-	-
915			EXCTAX	GP	-	-	-	-	-	-
916			DGP	GP	-	-	-	-	-	-
917										
918										
919	41140	Deferred Investment Tax Credit - Fec								
920			DGU	PTD	(4,098,178)	(2,068,328)	(952,644)	(1,077,206)	-	-
921										
922										
923										
924	41141	Deferred Investment Tax Credit - Idaho								
925			DGU	PTD	-	-	-	-	-	-
926										
927										
928										
929		TOTAL DEFERRED ITC			(4,098,178)	(2,068,328)	(952,644)	(1,077,206)	-	-
930										
931	427	Interest on Long-Term Deb								
932			S							
933			SNP	GP	154,052,563	78,171,461	36,271,857	38,004,786	(469,772)	2,074,231
934										
935										
936	428	Amortization of Debt Disc & Exp								
937			SNP	GP	-	-	-	-	-	-
938										
939										
940	429	Amortization of Premium on Debt								
941			SNP	GP	-	-	-	-	-	-
942										

FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	UTAH JAM Total	GEN Total	TRN Total	DIS Total	RETAIL Total	MISC Total
943									
944	431	Other Interest Expense							
945		OTH	NUTIL	-	-	-	-	-	-
946		SO	GP	-	-	-	-	-	-
947		SNP	GP	-	-	-	-	-	-
948									
949									
950	432	AFUDC - Borrowed							
951		SNP	GP	-	-	-	-	-	-
952									
953									
954		Total Electric Interest Deductions for Tax		154,052,563	78,171,461	36,271,857	38,004,786	(469,772)	2,074,231
955									
956									
957	419	Interest & Dividends							
958		SNP	GP	(22,174,382)	(11,194,766)	(5,080,243)	(5,770,666)	(128,707)	-
959		Total Operating Deductions for Tax		(22,174,382)	(11,194,766)	(5,080,243)	(5,770,666)	(128,707)	-
960									
961	41010	Deferred Income Tax - Federal-DR							
962		S	GP	10,272,741	5,186,207	2,353,528	2,673,380	59,626	-
963		TROJP	P	-	-	-	-	-	-
964		SG	PT	29,148	19,956	9,192	-	-	-
965		SO	LABOR	1,032,081	454,505	75,753	351,089	150,733	-
966		SNP	GP	12,777,173	6,450,573	2,927,303	3,325,134	74,163	-
967		SE	P	875,071	875,071	-	-	-	-
968		SG	PT	27,787,119	19,024,631	8,762,488	-	-	-
969		GPS	GP	15,825,332	7,989,439	3,625,649	4,118,388	91,855	-
970		DITEXP	DITEXP	-	-	-	-	-	-
971		BADDEBT	CUST	-	-	-	-	-	-
972		CN	CUST	-	-	-	-	-	-
973		IBT	IBT	-	-	-	-	-	-
974		CIAC	DPW	-	-	-	-	-	-
975		SCHMDEXP	GP	-	-	-	-	-	-
976		TAXDEPR	TAXDEPR	132,517,081	78,657,550	25,373,496	27,933,750	552,285	-
977		SNPD	DPW	-	-	-	-	-	-
978									
979									
980	41020	Deferred Income Tax - State-DR							
981		S	GP	-	-	-	-	-	-
982		SG	PT	-	-	-	-	-	-
983		SO	LABOR	-	-	-	-	-	-
984		SE	P	-	-	-	-	-	-
985		SG	PT	-	-	-	-	-	-
986		GPS	GP	-	-	-	-	-	-
987		TROJP	P	-	-	-	-	-	-
988		SNP	GP	-	-	-	-	-	-
989		BADDEBT	CUST	-	-	-	-	-	-
990		DITEXP	DITEXP	-	-	-	-	-	-
991		SGCT	P	-	-	-	-	-	-
992		SNPD	DPW	-	-	-	-	-	-
993									
994									
995	41110	Deferred Income Tax - Federal-CR							
996		S	GP	(2,976,671)	(1,502,776)	(681,968)	(774,650)	(17,278)	-
997		SE	P	0	0	-	-	-	-
998		DGP	PT	(235,654)	(161,342)	(74,312)	-	-	-
999		SNP	GP	(9,091,681)	(4,589,947)	(2,082,942)	(2,366,021)	(52,771)	-
1000		SG	PT	(271,283)	(185,736)	(85,547)	-	-	-
1001		GPS	GP	-	-	-	-	-	-
1002		SO	LABOR	(1,216,168)	(535,573)	(89,265)	(413,711)	(177,619)	-
1003		SNPD	PT	-	-	-	-	-	-
1004		BADDEBT	CUST	0	-	-	-	0	-
1005		SGCT	P	(182,277)	(182,277)	-	-	-	-
1006		DITEXP	DITEXP	-	-	-	-	-	-
1007		TROJD	P	(0)	(0)	-	-	-	-
1008		IBT	IBT	-	-	-	-	-	-
1009		CIAC	DPW	(9,107,542)	-	-	(9,107,542)	-	-
1010		SCHMDEXP	GP	(114,552,839)	(57,832,151)	(26,244,530)	(29,811,256)	(664,902)	-
1011		TAXDEPR	TAXDEPR	-	-	-	-	-	-
1012									
1013									
1014	41111	Deferred Income Tax - State-CR							
1015		S	GP	-	-	-	-	-	-
1016		SNP	GP	-	-	-	-	-	-
1017		DITEXPRL	DITEXP	-	-	-	-	-	-
1018		SNPD	PT	-	-	-	-	-	-
1019		SGCT	P	-	-	-	-	-	-
1020		SG	PT	-	-	-	-	-	-
1021		BADDEBT	CUST	-	-	-	-	-	-
1022		GPS	GP	-	-	-	-	-	-
1023		SO	LABOR	-	-	-	-	-	-
1024		SE	P	-	-	-	-	-	-
1025		TROJP	P	-	-	-	-	-	-
1026		SG	PT	-	-	-	-	-	-
1027									
1028									
1029		TOTAL DEFERRED INCOME TAXES		63,481,630	53,668,130	13,868,844	(4,071,437)	16,093	-
1030									
1031	SCHMAF	Additions - Flow Through							
1032		S	SCHMAF	-	-	-	-	-	-
1033		SNP	SCHMAF	-	-	-	-	-	-
1034		SO	SCHMAF	-	-	-	-	-	-
1035		SE	SCHMAF	-	-	-	-	-	-
1036		TROJP	SCHMAF	-	-	-	-	-	-
1037		SG	SCHMAF	-	-	-	-	-	-
1038									





FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	UTAH JAM Total	GEN Total	TRN Total	DIS Total	RETAIL Total	MISC Total
1147									
1148	310	Land and Land Rights							
1149									
1150		SG	P	38,595,164	38,595,164	-	-	-	-
1151		S	P	-	-	-	-	-	-
1152		SG	P	1,089,792	1,089,792	-	-	-	-
1153				39,684,955	39,684,955	-	-	-	-
1154	311	Structures and Improvements							
1155		SG	P	399,991,832	399,991,832	-	-	-	-
1156		SG	P	25,874,727	25,874,727	-	-	-	-
1157				425,866,559	425,866,559	-	-	-	-
1158									
1159	312	Boiler Plant Equipment							
1160		SG	P	1,657,284,533	1,657,284,533	-	-	-	-
1161		SG	P	136,165,477	136,165,477	-	-	-	-
1162				1,793,450,010	1,793,450,010	-	-	-	-
1163									
1164	314	Turbogenerator Units							
1165		SG	P	382,432,762	382,432,762	-	-	-	-
1166		SG	P	28,465,670	28,465,670	-	-	-	-
1167				410,898,431	410,898,431	-	-	-	-
1168									
1169	315	Accessory Electric Equipment							
1170		SG	P	173,010,393	173,010,393	-	-	-	-
1171		SG	P	28,694,711	28,694,711	-	-	-	-
1172				201,705,104	201,705,104	-	-	-	-
1173									
1174	316	Misc Power Plant Equipment							
1175		SG	P	12,628,504	12,628,504	-	-	-	-
1176		SG	P	1,769,418	1,769,418	-	-	-	-
1177				14,397,922	14,397,922	-	-	-	-
1178									
1179									
1180	S00	Unclassified Steam Plant - Account 300							
1181		SG	P	(481,433)	(481,433)	-	-	-	-
1182				(481,433)	(481,433)	-	-	-	-
1183									
1184									
1185		Total Steam Production Plant		2,885,521,549	2,885,521,549	-	-	-	-
1186									
1187	320	Land and Land Rights							
1188		SG	P	-	-	-	-	-	-
1189				-	-	-	-	-	-
1190									
1191	321	Structures and Improvements							
1192		SG	P	-	-	-	-	-	-
1193				-	-	-	-	-	-
1194									
1195	322	Reactor Plant Equipment							
1196		SG	P	-	-	-	-	-	-
1197				-	-	-	-	-	-
1198									
1199	323	Turbogenerator Units							
1200		SG	P	-	-	-	-	-	-
1201				-	-	-	-	-	-
1202									
1203	324	Land and Land Rights							
1204		SG	P	-	-	-	-	-	-
1205				-	-	-	-	-	-
1206									
1207	325	Misc. Power Plant Equipment							
1208		SG	P	-	-	-	-	-	-
1209				-	-	-	-	-	-
1210									
1211									
1212	N00	Unclassified Nuclear Plant - Acct 300							
1213		SG	P	-	-	-	-	-	-
1214				-	-	-	-	-	-
1215									
1216									
1217		Total Nuclear Production Plant		-	-	-	-	-	-
1218									
1219	330	Land and Land Rights							
1220		SG	P	6,696,622	6,696,622	-	-	-	-
1221		SG	P	6,699,641	6,699,641	-	-	-	-
1222				13,396,263	13,396,263	-	-	-	-
1223									
1224	331	Structures and Improvements							
1225		SG	P	10,903,673	10,903,673	-	-	-	-
1226		SG	P	61,805,652	61,805,652	-	-	-	-
1227				72,709,325	72,709,325	-	-	-	-
1228									
1229	332	Reservoirs, Dams & Waterways							
1230		SG	P	46,532,591	46,532,591	-	-	-	-
1231		SG	P	197,217,259	197,217,259	-	-	-	-
1232				243,749,850	243,749,850	-	-	-	-
1233									
1234	333	Water Wheel, Turbines, & Generators							
1235		SG	P	16,118,167	16,118,167	-	-	-	-
1236		SG	P	34,985,472	34,985,472	-	-	-	-
1237				51,103,639	51,103,639	-	-	-	-
1238									
1239	334	Accessory Electric Equipment							
1240		SG	P	3,233,004	3,233,004	-	-	-	-
1241		SG	P	27,163,189	27,163,189	-	-	-	-
1242				30,396,193	30,396,193	-	-	-	-
1243									
1244	335	Misc. Power Plant Equipment							
1245		SG	P	554,255	554,255	-	-	-	-
1246		SG	P	451,702	451,702	-	-	-	-
1247				1,005,957	1,005,957	-	-	-	-
1248									
1249	336	Roads, Railroads & Bridges							
1250		SG	P	2,281,740	2,281,740	-	-	-	-
1251		SG	P	5,287,294	5,287,294	-	-	-	-
1252				7,569,034	7,569,034	-	-	-	-
1253									

FERC A/CCT	DESCRIPTION	JAM Factors	Functional Factors	UTAH JAM Total	GEN Total	TRN Total	DIS Total	RETAIL Total	MISC Total
1254									
1255	H00	Unclassified Hydro Plant - Acct 300							
1256		S	P	-	-	-	-	-	-
1257		SG	P	-	-	-	-	-	-
1258				-	-	-	-	-	-
1259									
1260									
1261		Total Hydraulic Plant		419,930,261	419,930,261	-	-	-	-
1262									
1263	340	Land and Land Rights							
1264		SG	P	10,050,358	10,050,358	-	-	-	-
1265		SG-W	P	2,300,217	2,300,217	-	-	-	-
1266		SG	P	-	-	-	-	-	-
1267				12,350,575	12,350,575	-	-	-	-
1268									
1269	341	Structures and Improvements							
1270		SG	P	46,270,574	46,270,574	-	-	-	-
1271		SG-W	P	21,925,010	21,925,010	-	-	-	-
1272		SG	P	1,815,075	1,815,075	-	-	-	-
1273				70,010,659	70,010,659	-	-	-	-
1274									
1275	342	Fuel Holders, Producers & Accessories							
1276		SG	P	3,591,234	3,591,234	-	-	-	-
1277		SG	P	1,008,623	1,008,623	-	-	-	-
1278				4,599,857	4,599,857	-	-	-	-
1279									
1280	343	Prime Movers							
1281		S	P	-	-	-	-	-	-
1282		SG	P	577,581,749	577,581,749	-	-	-	-
1283		SG-W	P	764,302,693	764,302,693	-	-	-	-
1284		SG	P	22,946,920	22,946,920	-	-	-	-
1285				1,364,831,361	1,364,831,361	-	-	-	-
1286									
1287	344	Generators							
1288		S	P	-	-	-	-	-	-
1289		SG	P	120,750,745	120,750,745	-	-	-	-
1290		SG-W	P	22,894,893	22,894,893	-	-	-	-
1291		SG	P	6,932,090	6,932,090	-	-	-	-
1292				150,577,727	150,577,727	-	-	-	-
1293									
1294	345	Accessory Electric Plant							
1295		SG	P	57,713,665	57,713,665	-	-	-	-
1296		SG-W	P	47,302,807	47,302,807	-	-	-	-
1297		SG	P	1,254,196	1,254,196	-	-	-	-
1298				106,270,668	106,270,668	-	-	-	-
1299									
1300	346	Misc. Power Plant Equipment							
1301		SG	P	4,188,421	4,188,421	-	-	-	-
1302		SG-W	P	1,078,808	1,078,808	-	-	-	-
1303		SG	P	4,648	4,648	-	-	-	-
1304				5,271,877	5,271,877	-	-	-	-
1305									
1306	000	Unclassified Other Prod Plant-Acct 300							
1307		S	P	-	-	-	-	-	-
1308		SG	P	16,264	16,264	-	-	-	-
1309				16,264	16,264	-	-	-	-
1310									
1311		Total Other Production Plant		1,713,928,989	1,713,928,989	-	-	-	-
1312									
1313		Experimental Plant							
1314	103	Experimental Plant							
1315		SG	P	-	-	-	-	-	-
1316		Total Experimental Plant		-	-	-	-	-	-
1317									
1318		TOTAL PRODUCTION PLANT		5,019,380,798	5,019,380,798	-	-	-	-
1319									
1320	350	Land and Land Rights							
1321		SG	T	8,984,110	-	8,984,110	-	-	-
1322		SG	T	20,628,550	-	20,628,550	-	-	-
1323		SG	T	55,956,871	-	55,956,871	-	-	-
1324				85,569,531	-	85,569,531	-	-	-
1325									
1326	352	Structures and Improvements							
1327		S	T	-	-	-	-	-	-
1328		SG	T	3,154,627	-	3,154,627	-	-	-
1329		SG	T	7,708,712	-	7,708,712	-	-	-
1330		SG	T	60,666,347	-	60,666,347	-	-	-
1331				71,529,686	-	71,529,686	-	-	-
1332									
1333	353	Station Equipment							
1334		SG	T	50,772,156	-	50,772,156	-	-	-
1335		SG	T	75,728,509	-	75,728,509	-	-	-
1336		SG	T	602,255,799	-	602,255,799	-	-	-
1337				728,756,464	-	728,756,464	-	-	-
1338									
1339	354	Towers and Fixtures							
1340		SG	T	66,259,722	-	66,259,722	-	-	-
1341		SG	T	56,821,576	-	56,821,576	-	-	-
1342		SG	T	299,388,075	-	299,388,075	-	-	-
1343				422,469,373	-	422,469,373	-	-	-
1344									
1345	355	Poles and Fixtures							
1346		SG	T	24,888,615	-	24,888,615	-	-	-
1347		SG	T	45,431,184	-	45,431,184	-	-	-
1348		SG	T	505,743,644	-	505,743,644	-	-	-
1349				576,063,442	-	576,063,442	-	-	-
1350									
1351	356	Clearing and Grading							
1352		SG	T	77,627,542	-	77,627,542	-	-	-
1353		SG	T	67,005,604	-	67,005,604	-	-	-
1354		SG	T	244,153,828	-	244,153,828	-	-	-
1355				388,786,973	-	388,786,973	-	-	-
1356									
1357	357	Underground Conduit							
1358		SG	T	2,716	-	2,716	-	-	-
1359		SG	T	39,069	-	39,069	-	-	-
1360		SG	T	1,364,230	-	1,364,230	-	-	-
1361				1,406,015	-	1,406,015	-	-	-

FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	UTAH JAM Total	GEN Total	TRN Total	DIS Total	RETAIL Total	MISC Total
1362									
1363									
1364	358	Underground Conductors							
1365		SG	T	-	-	-	-	-	-
1366		SG	T	463,605	-	463,605	-	-	-
1367		SG	T	2,728,019	-	2,728,019	-	-	-
1368				3,191,624	-	3,191,624	-	-	-
1369	359	Roads and Trails							
1370		SG	T	794,179	-	794,179	-	-	-
1371		SG	T	187,783	-	187,783	-	-	-
1372		SG	T	3,989,337	-	3,989,337	-	-	-
1373				4,971,300	-	4,971,300	-	-	-
1374									
1375	T00	Unclassified Trans Plant - Acct 300							
1376		SG	T	29,114,580	-	29,114,580	-	-	-
1377				29,114,580	-	29,114,580	-	-	-
1378									
1379	TS0	Unclassified Trans Sub Plant - Acct 300							
1380		SG	T	-	-	-	-	-	-
1381				-	-	-	-	-	-
1382				-	-	-	-	-	-
1383		TOTAL TRANSMISSION PLANT		2,311,858,989	-	2,311,858,989	-	-	-
1384									
1385	360	Land and Land Rights							
1386		S							
1387		Demand - Primary	DPW	37,492,679	-	-	37,492,679	-	-
1388		Assigned	DPW	-	-	-	-	-	-
1389				37,492,679	-	-	37,492,679	-	-
1390									
1391	361	Structures and Improvements							
1392		S							
1393		Demand - Primary	DPW	47,792,824	-	-	47,792,824	-	-
1394		Assigned	DPW	-	-	-	-	-	-
1395				47,792,824	-	-	47,792,824	-	-
1396									
1397	362	Station Equipment							
1398		S							
1399		Demand - Primary	DPW	460,967,340	-	-	460,967,340	-	-
1400		Assigned	DPW	-	-	-	-	-	-
1401				460,967,340	-	-	460,967,340	-	-
1402									
1403	364	Poles, Towers & Fixtures							
1404		S							
1405		Demand - Primary	DPW	347,528,244	-	-	347,528,244	-	-
1406		Demand - Secondary	DPW	-	-	-	-	-	-
1407		Assigned	DPW	-	-	-	-	-	-
1408				347,528,244	-	-	347,528,244	-	-
1409									
1410	365	Overhead Conductors							
1411		S							
1412		Demand - Primary	DPW	227,300,937	-	-	227,300,937	-	-
1413		Demand - Secondary	DPW	-	-	-	-	-	-
1414		Assigned	DPW	-	-	-	-	-	-
1415				227,300,937	-	-	227,300,937	-	-
1416									
1417	366	Underground Conduit							
1418		S							
1419		Demand - Primary	DPW	180,027,446	-	-	180,027,446	-	-
1420		Demand - Secondary	DPW	-	-	-	-	-	-
1421		Assigned	DPW	-	-	-	-	-	-
1422				180,027,446	-	-	180,027,446	-	-
1423									
1424	367	Underground Conductors							
1425		S							
1426		Demand - Primary	DPW	492,447,044	-	-	492,447,044	-	-
1427		Demand - Secondary	DPW	-	-	-	-	-	-
1428		Assigned	DPW	-	-	-	-	-	-
1429				492,447,044	-	-	492,447,044	-	-
1430									
1431	368	Line Transformers							
1432		S							
1433		Demand - Secondary	DPW	461,359,805	-	-	461,359,805	-	-
1434		Assigned	DPW	-	-	-	-	-	-
1435				461,359,805	-	-	461,359,805	-	-
1436									
1437	369	Services							
1438		S							
1439		Customer OH	DPW	247,394,868	-	-	247,394,868	-	-
1440		Customer UG	DPW	-	-	-	-	-	-
1441		Assigned	DPW	-	-	-	-	-	-
1442				247,394,868	-	-	247,394,868	-	-
1443									
1444	370	Meters							
1445		S							
1446		Customer	DPW	77,249,232	-	-	77,249,232	-	-
1447		Assigned	DPW	-	-	-	-	-	-
1448				77,249,232	-	-	77,249,232	-	-
1449									
1450	371	Installations on Customers' Premises							
1451		S							
1452		Demand - Primary	DPW	4,572,361	-	-	4,572,361	-	-
1453		Demand - Secondary	DPW	-	-	-	-	-	-
1454		Assigned	DPW	-	-	-	-	-	-
1455				4,572,361	-	-	4,572,361	-	-
1456									
1457	372	Leased Property							
1458		S							
1459		Demand - Primary	DPW	-	-	-	-	-	-
1460		Demand - Secondary	DPW	-	-	-	-	-	-
1461		Assigned	DPW	-	-	-	-	-	-
1462				-	-	-	-	-	-
1463				-	-	-	-	-	-
1464	373	Street Lights							
1465		S							
1466		Customer	DPW	-	-	-	-	-	-
1467		Public Authority	DPW	24,417,797	-	-	24,417,797	-	-
1468				24,417,797	-	-	24,417,797	-	-

1469 1470 1471 1472 1473 1474 1475 1476 1477 1478 1479 1480 1481 1482 1483 1484 1485 1486 1487 1488 1489 1490 1491 1492 1493 1494 1495 1496 1497 1498 1499 1500 1501 1502 1503 1504 1505 1506 1507 1508 1509 1510 1511 1512 1513 1514 1515 1516 1517 1518 1519 1520 1521 1522 1523 1524 1525 1526 1527 1528 1529 1530 1531 1532 1533 1534 1535 1536 1537 1538 1539 1540 1541 1542 1543 1544 1545 1546 1547 1548 1549 1550 1551 1552 1553 1554 1555 1556 1557 1558 1559 1560 1561 1562 1563 1564 1565 1566 1567 1568 1569 1570 1571 1572 1573 1574	FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	UTAH JAM Total	GEN Total	TRN Total	DIS Total	RETAIL Total	MISC Total
		D00	Unclassified Dist Plant - Acct 300	S	DPW	5,594,079	-	-	5,594,079	-
					5,594,079			5,594,079		
	DS0	Unclassified Dist Sub Plant - Acct 300	S	DPW	-	-	-	-	-	-
					-	-	-	-	-	-
	TOTAL DISTRIBUTION PLAN1				2,614,144,654	-	-	2,614,144,654	-	-
	389	Land and Land Rights	S	G-SITUS	4,068,287	-	1,160,097	2,908,190	-	-
			CN	CUST	520,568	-	-	-	520,568	-
			SG	PT	142	97	45	-	-	-
			SG	G-SG	523	256	267	-	-	-
			SO	PTD	2,376,935	1,199,626	552,531	624,777	-	-
					6,966,454	1,199,979	1,712,940	3,532,968	520,568	-
	390	Structures and Improvements	S	G-SITUS	40,969,857	-	11,682,804	29,287,053	-	-
			SG	PT	845,672	578,995	266,677	-	-	-
			SE	P	2,304	2,304	-	-	-	-
			CN	CUST	5,452,099	-	-	-	5,452,099	-
			SG	G-SG	2,264,111	1,109,758	1,154,353	-	-	-
			SO	PTD	41,587,498	20,988,982	9,667,241	10,931,275	-	-
					91,121,541	22,680,039	22,771,075	40,218,328	5,452,099	-
	391	Office Furniture & Equipmen	S	G-SITUS	2,842,402	-	810,528	2,031,874	-	-
			SG	PT	-	-	-	-	-	-
			SG	PT	1,215	832	383	-	-	-
			CN	CUST	3,893,449	-	-	-	3,893,449	-
			SG	G-SG	1,999,667	980,140	1,019,526	-	-	-
			SE	P	17,320	17,320	-	-	-	-
			SO	PTD	25,045,725	12,640,440	5,822,016	6,583,270	-	-
			SG	P	38,650	38,650	-	-	-	-
			SG	P	-	-	-	-	-	-
					33,838,428	13,677,382	7,652,453	8,615,144	3,893,449	-
	392	Transportation Equipmen	S	G-SITUS	32,083,423	-	9,148,783	22,934,640	-	-
			SO	PTD	2,973,812	1,500,866	691,279	781,667	-	-
			SG	G-SG	7,807,222	3,826,725	3,980,497	-	-	-
			CN	CUST	-	-	-	-	-	-
			SG	PT	309,093	211,623	97,471	-	-	-
			SE	P	184,596	184,596	-	-	-	-
			SG	G-DGP	50,553	35,242	15,311	-	-	-
			SG	P	146,635	146,635	-	-	-	-
			SG	P	19,036	19,036	-	-	-	-
					43,574,370	5,924,722	13,933,341	23,716,306	-	-
	393	Stores Equipment	S	G-SITUS	3,415,506	-	973,952	2,441,553	-	-
			SG	PT	26,101	17,870	8,231	-	-	-
			SG	PT	56,027	38,359	17,668	-	-	-
			SO	PTD	135,355	68,313	31,464	35,578	-	-
			SG	G-SG	2,142,440	1,050,121	1,092,319	-	-	-
			SG	P	23,007	23,007	-	-	-	-
					5,798,436	1,197,670	2,123,634	2,477,131	-	-
	394	Tools, Shop & Garage Equipmen	S	G-SITUS	12,508,145	-	3,566,774	8,941,372	-	-
			SG	PT	282,213	193,219	88,994	-	-	-
			SG	G-SG	9,353,612	4,584,691	4,768,921	-	-	-
			SO	PTD	1,600,559	807,793	372,059	420,707	-	-
			SE	P	2,358	2,358	-	-	-	-
			SG	PT	169,956	116,362	53,595	-	-	-
			SG	P	764,774	764,774	-	-	-	-
			SG	P	38,329	38,329	-	-	-	-
					24,719,945	6,507,525	8,850,342	9,362,078	-	-
	395	Laboratory Equipment	S	G-SITUS	7,621,242	-	2,173,244	5,447,999	-	-
			SG	PT	647	443	204	-	-	-
			SG	PT	1,233	844	389	-	-	-
			SO	PTD	2,212,034	1,116,402	514,199	581,433	-	-
			SE	P	-	-	-	-	-	-
			SG	G-SG	2,746,398	1,346,152	1,400,246	-	-	-
			SG	P	109,642	109,642	-	-	-	-
			SG	P	5,977	5,977	-	-	-	-
					12,697,174	2,579,460	4,088,282	6,029,432	-	-
	396	Power Operated Equipment	S	G-SITUS	43,785,482	-	12,485,697	31,299,785	-	-
			SG	PT	393,904	269,689	124,215	-	-	-
			SG	G-SG	15,930,219	7,808,227	8,121,991	-	-	-
			SO	PTD	585,403	295,450	136,080	153,873	-	-
			DGU	PT	610,955	418,294	192,661	-	-	-
			SE	P	18,900	18,900	-	-	-	-
			SG	P	-	-	-	-	-	-
			SG	P	426,214	426,214	-	-	-	-
					61,751,077	9,236,775	21,060,644	31,453,659	-	-
	397	Communication Equipmen	S	G-SITUS	59,266,316	-	16,900,151	42,366,165	-	-
			DGP	G-DGP	(228,783)	(159,491.37)	(69,292)	-	-	-
			DGU	G-DGU	(683,767)	(476,674)	(207,093)	-	-	-
			SO	PTD	26,145,487	13,195,483	6,077,661	6,872,342	-	-
			CN	CUST	125,701	-	-	-	125,701	-
			SG	G-SG	59,369,266	29,099,960	30,269,305	-	-	-
			SE	P	494,229	494,229	-	-	-	-
			SG	G-SG	255,531	125,249	130,282	-	-	-
			SG	G-SG	(605)	(297)	(309)	-	-	-
					144,743,372	42,278,459	53,100,705	49,238,507	125,701	-

FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	UTAH JAM Total	GEN Total	TRN Total	DIS Total	RETAIL Total	MISC Total
1575									
1576	398 Misc. Equipment								
1577		S	G-SITUS	867,653	-	247,417	620,237	-	-
1578		SG	PT	-	-	-	-	-	-
1579		SG	PT	-	-	-	-	-	-
1580		CN	CUST	99,703	-	-	-	99,703	-
1581		SO	PTD	1,239,612	625,625	288,155	325,832	-	-
1582		SE	P	700	700	-	-	-	-
1583		SG	G-SG	904,990	443,583	461,408	-	-	-
1584		SG	G-SG	-	-	-	-	-	-
1585				3,112,659	1,069,908	996,979	946,069	99,703	-
1586									
1587	399 Coal Mine								
1588		SE	P	208,679,328	208,679,328	-	-	-	-
1589		SE	P	-	-	-	-	-	-
1590									
1591				208,679,328	208,679,328	-	-	-	-
1592									
1593	399L WIDCO Capital Lease								
1594		SE	P	-	-	-	-	-	-
1595				-	-	-	-	-	-
1596				-	-	-	-	-	-
1597	Remove Remaining Capital Leases		P	-	-	-	-	-	-
1598				-	-	-	-	-	-
1599									
1600	390L General Capital Leases								
1601									
1602		S	G-SITUS	10,688,872	-	3,047,997	7,640,875	-	-
1603		SG	P	12,960,268	12,960,268	-	-	-	-
1604		SO	PTD	2,887,163	1,457,135	671,137	758,891	-	-
1605				26,536,304	14,417,404	3,719,134	8,399,766	-	-
1606									
1607	Remove Capital Leases			(26,536,304)	(14,417,404)	(3,719,134)	(8,399,766)	-	-
1608									
1609									
1610	392L General Vehicles Capital Leases								
1611		SO	LABOR	-	-	-	-	-	-
1612				-	-	-	-	-	-
1613				-	-	-	-	-	-
1614	Remove Capital Leases		PTD	-	-	-	-	-	-
1615				-	-	-	-	-	-
1616									
1617	G00 Unclassified Gen Plant - Acct 300								
1618		S	G-SITUS	-	-	-	-	-	-
1619		SO	PTD	2,480,201	1,251,744	576,536	651,921	-	-
1620		CN	CUST	-	-	-	-	-	-
1621		SG	G-SG	-	-	-	-	-	-
1622		SG	PT	-	-	-	-	-	-
1623		SG	PT	-	-	-	-	-	-
1624				2,480,201	1,251,744	576,536	651,921	-	-
1625									
1626	399G Unclassified Gen Plant - Acct 300								
1627		S	G-SITUS	-	-	-	-	-	-
1628		SO	PTD	-	-	-	-	-	-
1629		SG	G-SG	-	-	-	-	-	-
1630		SG	PT	-	-	-	-	-	-
1631		SG	PT	-	-	-	-	-	-
1632				-	-	-	-	-	-
1633									
1634	TOTAL GENERAL PLANT			639,482,986	316,282,993	136,866,931	176,241,543	10,091,520	-
1635									
1636	301 Organization								
1637		S	I-SITUS	-	-	-	-	-	-
1638		SO	PTD	-	-	-	-	-	-
1639		SG	I-SG	-	-	-	-	-	-
1640				-	-	-	-	-	-
1641	302 Franchise & Consent								
1642		S	I-SITUS	-	-	-	-	-	-
1643		SG	I-SG	47,693,082	40,620,355	7,072,727	-	-	-
1644		SG	P	(44,066)	(44,066)	-	-	-	-
1645		SG	P	256,193	256,193	-	-	-	-
1646				47,905,209	40,832,482	7,072,727	-	-	-
1647									
1648	303 Miscellaneous Intangible Plant								
1649		S	I-SITUS	3,018,316	52,565	1,437,160	1,528,591	-	-
1650		SG	I-SG	61,297,771	52,207,514	9,090,257	-	-	-
1651		SO	PTD	156,270,333	78,868,777	36,325,893	41,075,663	-	-
1652		SE	P	1,995,526	1,995,526	-	-	-	-
1653		CN	CUST	56,809,365	-	-	-	56,809,365	-
1654		SG	P	-	-	-	-	-	-
1655		SG	I-DGP	-	-	-	-	-	-
1656				279,391,312	133,124,382	46,853,311	42,604,254	56,809,365	-
1657	303 Less Non-Utility Plant								
1658		S	I-SITUS	-	-	-	-	-	-
1659				279,391,312	133,124,382	46,853,311	42,604,254	56,809,365	-
1660									
1661	100 Unclassified Intangible Plant - Acct 300								
1662		S	I-SITUS	-	-	-	-	-	-
1663		SG	I-SG	-	-	-	-	-	-
1664		SG	P	-	-	-	-	-	-
1665		SO	PTD	(82,335)	(41,554)	(19,139)	(21,642)	-	-
1666				(82,335)	(41,554)	(19,139)	(21,642)	-	-
1667									
1668	TOTAL INTANGIBLE PLANT			327,214,186	173,915,310	53,906,898	42,582,612	56,809,365	-
1669									
1670									
1671	TOTAL ELECTRIC PLANT IN SERVICE			10,912,081,614	5,509,579,101	2,502,632,819	2,832,968,810	66,900,885	-
1672									
1673	105 Plant Held For Future Use								
1674		S	DPW	4,140,116	-	-	4,140,116	-	-
1675		SGP1	P	-	-	-	-	-	-
1676		SGT	T	427,398	-	427,398	-	-	-
1677		SGP2	P	-	-	-	-	-	-
1678		SE	P	14,084,156	14,084,156	-	-	-	-
1679		SGG	G	-	-	-	-	-	-
1680				18,651,670	14,084,156	427,398	4,140,116	-	-

FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	UTAH JAM Total	GEN Total	TRN Total	DIS Total	RETAIL Total	MISC Total
1681									
1682	114	Electric Plant Acquisition Adjustment:							
1683		S	P	-	-	-	-	-	-
1684		SG	P	15,300,234	15,300,234	-	-	-	-
1685		SG	P	148,770	148,770	-	-	-	-
1686				15,449,004	15,449,004	-	-	-	-
1687									
1688									
1689	120	Nuclear Fuel	SE	P	-	-	-	-	-
1690									
1691									
1692	124	Weatherization							
1693		S	DMSC	4,639,786	-	-	-	-	4,639,786
1694		SO	DMSC	(1,891)	-	-	-	-	(1,891)
1695				4,637,895	-	-	-	-	4,637,895
1696									
1697	182	Weatherization							
1698		S	DMSC	0	-	-	-	-	0
1699		SG	DMSC	-	-	-	-	-	-
1700		SGCT	DMSC	-	-	-	-	-	-
1701		SO	DMSC	-	-	-	-	-	-
1702				0	-	-	-	-	0
1703									
1704	186	Weatherization							
1705		S	DMSC	-	-	-	-	-	-
1706		CN	CUST	-	-	-	-	-	-
1707		CNP	CUST	-	-	-	-	-	-
1708		SG	DMSC	-	-	-	-	-	-
1709		SO	DMSC	-	-	-	-	-	-
1710				-	-	-	-	-	-
1711									
1712		Total Weatherization		4,637,895	-	-	-	-	4,637,895
1713									
1714	151	Fuel Stock							
1715		SE	P	96,540,382	96,540,382	-	-	-	-
1716		SE	P	3,927,813	3,927,813	-	-	-	-
1717				100,468,196	100,468,196	-	-	-	-
1718									
1719	152	Fuel Stock - Undistributec							
1720		SE	P	-	-	-	-	-	-
1721				-	-	-	-	-	-
1722									
1723	25316	DG&T Working Capital Deposit							
1724		SE	P	(1,559,088)	(1,559,088)	-	-	-	-
1725				(1,559,088)	(1,559,088)	-	-	-	-
1726									
1727	25317	DG&T Working Capital Deposit							
1728		SE	P	(1,233,921)	(1,233,921)	-	-	-	-
1729				(1,233,921)	(1,233,921)	-	-	-	-
1730									
1731	25319	Provo Working Capital Deposit							
1732		SE	P	-	-	-	-	-	-
1733				-	-	-	-	-	-
1734									
1735		Total Fuel Stock		97,675,186	97,675,186	-	-	-	-
1736									
1737	154	Materials and Supplies							
1738		S	MSS	38,191,400	33,253,042	254,563	4,683,794	-	-
1739		SG	MSS	2,224,888	1,937,198	14,830	272,860	-	-
1740		SE	MSS	2,715,200	2,364,110	18,098	332,992	-	-
1741		SO	MSS	42,434	36,947	283	5,204	-	-
1742		SG	MSS	41,406,252	36,052,197	275,992	5,078,064	-	-
1743		SG	MSS	1,616	1,407	11	198	-	-
1744		SNPD	MSS	(1,016,864)	(885,378)	(6,778)	(124,708)	-	-
1745		SC	MSS	-	-	-	-	-	-
1746		SG	MSS	-	-	-	-	-	-
1747		SG	MSS	-	-	-	-	-	-
1748		SG	MSS	-	-	-	-	-	-
1749		SG	MSS	3,371,999	2,935,981	22,476	413,542	-	-
1750		SG	MSS	-	-	-	-	-	-
1751				86,936,925	75,695,503	579,475	10,661,947	-	-
1752									
1753	163	Stores Expense Undistributec							
1754		SO	MSS	-	-	-	-	-	-
1755				-	-	-	-	-	-
1756									
1757									
1758	25318	Provo Working Capital Deposit							
1759		SNPPS	MSS	(116,375)	(101,327)	(776)	(14,272)	-	-
1760				(116,375)	(101,327)	(776)	(14,272)	-	-
1761									
1762									
1763		Total Materials & Supplies		86,820,549	75,594,176	578,699	10,647,674	-	-
1764									
1765	165	Prepayments							
1766		S	DMSC	2,632,573	-	-	-	-	2,632,573
1767		GPS	GP	1,875,226	946,710	429,622	488,009	10,884	-
1768		SG	PT	1,490,831	1,020,707	470,124	-	-	-
1769		SE	P	1,491,983	1,491,983	-	-	-	-
1770		SO	PTD	6,211,877	3,135,100	1,443,985	1,632,792	-	-
1771				13,702,489	6,594,500	2,343,731	2,120,801	10,884	2,632,573
1772									
1773	182M	Misc Regulatory Assets							
1774		S	DDS2	602,849	503,144	6,537	7,395	124,470	(38,697)
1775		SG	DEFSG	4,502,934	3,236,711	1,266,223	-	-	-
1776		SGCT	P	1,240,768	1,240,768	-	-	-	-
1777		SG-P	DEFSG	-	-	-	-	-	-
1778		SE	P	-	-	-	-	-	-
1779		SG	P	-	-	-	-	-	-
1780		SO	DDSO2	124,199,576	15,120,631	5,040,210	30,241,262	-	73,797,473
1781				130,546,127	20,101,264	6,312,970	30,248,657	124,470	73,758,775

FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	UTAH JAM Total	GEN Total	TRN Total	DIS Total	RETAIL Total	MISC Total
1782									
1783	186M	Misc Deferred Debits							
1784		S	LABOR	-	-	-	-	-	-
1785		SG	P	-	-	-	-	-	-
1786		SG	P	-	-	-	-	-	-
1787		SG	DEFSG	33,361,174	23,980,027	9,381,147	-	-	-
1788		SO	LABOR	54,947	24,198	4,033	18,692	8,025	-
1789		SE	P	6,324,950	6,324,950	-	-	-	-
1790		SNPPS	P	-	-	-	-	-	-
1791		EXCTAX	GP	-	-	-	-	-	-
1792				39,741,071	30,329,174	9,385,180	18,692	8,025	-
1793									
1794	Working Capital								
1795	CWC	Cash Working Capital							
1796		S	CWC	21,979,619	16,049,213	2,420,512	2,716,141	641,501	152,252
1797		SO	CWC	-	-	-	-	-	-
1798		SE	CWC	-	-	-	-	-	-
1799				21,979,619	16,049,213	2,420,512	2,716,141	641,501	152,252
1800									
1801	OWC	Other Working Capital							
1802	131	SNP	GP	-	-	-	-	-	-
1803	135	SG	P	(35,017)	(35,017)	-	-	-	-
1804	143	SO	GP	12,945,475	6,535,540	2,965,862	3,368,933	75,140	-
1805	232	SO	PTD	(2,291,276)	(1,156,394)	(532,620)	(602,262)	-	-
1806	25330	SE	P	(968,065)	(968,065)	-	-	-	-
1807	25330	SE	P	(4,774,716)	(4,774,716)	-	-	-	-
1808	25330	S	P	-	-	-	-	-	-
1809	2533	SE	P	(623,956)	(623,956)	-	-	-	-
1810	2533	SE	P	-	-	-	-	-	-
1811				4,252,446	(1,022,607)	2,433,242	2,766,671	75,140	-
1812									
1813	Total Working Capital			26,232,065	15,026,606	4,853,754	5,482,812	716,641	152,252
1814									
1815	Miscellaneous Rate DRE								
1816	18221	Unrec Plant & Reg Study Costs							
1817		S	P	-	-	-	-	-	-
1818									
1819									
1820									
1821	18222	Nuclear Plant - Trojan							
1822		S	P	-	-	-	-	-	-
1823		TROJP	P	-	-	-	-	-	-
1824		TROJD	P	-	-	-	-	-	-
1825									
1826									
1827	1869	Misc Deferred Debits-Trojan							
1828		S	P	-	-	-	-	-	-
1829		SNPPN	P	-	-	-	-	-	-
1830									
1831									
1832	141	Impact Housing - Notes Receivable							
1833		SG	P	-	-	-	-	-	-
1834									
1835									
1836									
1837	TOTAL MISCELLANEOUS RATE DRE								
1838									
1839									
1840	TOTAL RATE DRB ADDITIONS			433,456,056	274,854,056	23,901,732	52,658,763	860,020	81,181,495
1841									
1842	235	Customer Service Deposits							
1843		S	CUST	(15,625,768)	-	-	-	(15,625,768)	-
1844				(15,625,768)	-	-	-	(15,625,768)	-
1845									
1846	2281	Accum Prov for Property Insurance							
1847		SO	PTD	-	-	-	-	-	-
1848									
1849									
1850	2282	Accum Prov for Injuries & Damages							
1851		SO	PTD	(14,128,345)	(7,130,498)	(3,284,211)	(3,713,636)	-	-
1852				(14,128,345)	(7,130,498)	(3,284,211)	(3,713,636)	-	-
1853									
1854	2283	Accum Prov for Pensions & Benefits							
1855		SG	P	-	-	-	-	-	-
1856		SO	PTD	(1,407,040)	(710,126)	(327,074)	(369,841)	-	-
1857				(1,407,040)	(710,126)	(327,074)	(369,841)	-	-
1858									
1859	22844	Accum Hydro Relicensing Obligation							
1860		SG	P	(627,456)	(627,456)	-	-	-	-
1861				(627,456)	(627,456)	-	-	-	-
1862									
1863	254	Reg Liabilities - Insurance Provision							
1864		SE	PTD	-	-	-	-	-	-
1865		S	P	(785,402)	(785,402)	-	-	-	-
1866				(785,402)	(785,402)	-	-	-	-
1867									
1868	22842	Accum Misc Oper Prov-Trojan							
1869		TROJD	P	(2,099,103)	(2,099,103)	-	-	-	-
1870				(2,099,103)	(2,099,103)	-	-	-	-
1871									
1872	252	Customer Advances for Construction							
1873		S	DPW	(3,604,784)	-	-	(3,604,784)	-	-
1874		SE	DPW	-	-	-	-	-	-
1875		SG	T	(6,320,173)	-	(6,320,173)	-	-	-
1876		SO	DPW	-	-	-	-	-	-
1877		CN	CUST	-	-	-	-	-	-
1878				(9,924,958)	-	(6,320,173)	(3,604,784)	-	-
1879									
1880	25398	SO2 Emissions							
1881		SE	P	(23,868)	(23,868)	-	-	-	-
1882				(23,868)	(23,868)	-	-	-	-
1883									
1884	25399	Other Deferred Credits							
1885		S	P	(656,830)	(656,830)	-	-	-	-
1886		SO	LABOR	(8,217,152)	(3,618,649)	(603,129)	(2,795,276)	(1,200,097)	-
1887		SG	P	(2,367,852)	(2,367,852)	-	-	-	-
1888		SE	P	-	-	-	-	-	-
1889				(11,241,833)	(6,643,330)	(603,129)	(2,795,276)	(1,200,097)	-



FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	UTAH JAM Total	GEN Total	TRN Total	DIS Total	RETAIL Total	MISC Total
1890									
1891	190	Accumulated Deferred Income Taxes							
1892		S	P	1,542,908	1,542,908	-	-	-	-
1893		CN	CUST	-	-	-	-	-	-
1894		SO	LABOR	38,349,644	16,888,322	2,814,819	13,045,620	5,600,884	-
1895		DGP	P	-	-	-	-	-	-
1896		IBT	IBT	-	-	-	-	-	-
1897		BADDEBT	CUST	1,263,698	-	-	-	1,263,698	-
1898		TROJP	P	882,916	882,916	-	-	-	-
1899		SG	P	291,506	291,506	-	-	-	-
1900		SE	P	(3,844,079)	(3,844,079)	-	-	-	-
1901		SNP	PTD	-	-	-	-	-	-
1902		SNPD	DPW	-	-	-	-	-	-
1903		SG	P	-	0	-	-	-	-
1904				38,486,594	15,761,574	2,814,819	13,045,620	6,864,581	-
1905									
1906	281	Accumulated Deferred Income Taxes							
1907		S	P	-	-	-	-	-	-
1908		DGP	PT	-	-	-	-	-	-
1909		SNPT	T	-	-	-	-	-	-
1910									
1911									
1912	282	Accumulated Deferred Income Taxes					0.11		
1913		S	GP	(1,763,572,995)	(890,342,132)	(404,041,882)	(458,952,621)	(10,236,359)	-
1914		DITBAL	ACCMDIT	4	3	0	0	0	-
1915		SNP	PT	-	-	-	-	-	-
1916		SO	LABOR	8,336,536	3,671,223	611,892	2,835,887	1,217,533	-
1917		GPS	PTD	-	-	-	-	-	-
1918		CIAC	DPW	-	-	-	-	-	-
1919		SNPD	P	-	-	-	-	-	-
1920		SCHMDEXP	GP	-	-	-	-	-	-
1921		TAXDEPR	TAXDEPR	-	-	-	-	-	-
1922		DGP	P	-	-	-	-	-	-
1923		IBT	PT	-	-	-	-	-	-
1924		SSGCT	PT	-	-	-	-	-	-
1925		SSGCH	P	-	-	-	-	-	-
1926		SE	P	(2,235,667)	(2,235,667)	-	-	-	-
1927		SG	P	(6,170,044)	(6,170,044)	-	-	-	-
1928				(1,763,642,166)	(895,076,617)	(403,429,990)	(456,116,734)	(9,018,826)	-
1929									
1930	283	Accumulated Deferred Income Taxes							
1931		S	GP	(4,407,566)	(2,225,165)	(1,009,792)	(1,147,026)	(25,583)	-
1932		SG	P	(2,397,053)	(2,397,053)	-	-	-	-
1933		SE	P	(9,451,823)	(9,451,823)	-	-	-	-
1934		SO	LABOR	(57,587,143)	(25,360,084)	(4,226,828)	(19,589,751)	(8,410,479)	-
1935		GPS	GP	(3,443,810)	(1,738,612)	(788,991)	(896,218)	(19,989)	-
1936		SNP	PTD	(1,190,866)	(601,023)	(276,823)	(313,019)	-	-
1937		TROJP	P	-	-	-	-	-	-
1938		SG	P	-	-	-	-	-	-
1939		SGCT	P	(470,887)	(470,887)	-	-	-	-
1940		SG	P	-	-	-	-	-	-
1941				(78,949,146)	(42,244,647)	(6,302,434)	(21,946,014)	(8,456,051)	-
1942									
1943		TOTAL ACCUMULATED DEF INCOME TA)		(1,804,104,719)	(921,559,690)	(406,917,606)	(465,017,127)	(10,610,296)	-
1944									
1945	255	Accumulated Investment Tax Credi							
1946		S	PTD	-	-	-	-	-	-
1947		ITC84	PTD	-	-	-	-	-	-
1948		ITC85	PTD	-	-	-	-	-	-
1949		ITC86	PTD	-	-	-	-	-	-
1950		ITC88	PTD	-	-	-	-	-	-
1951		ITC89	PTD	-	-	-	-	-	-
1952		ITC90	PTD	(80,741)	(40,750)	(18,769)	(21,223)	-	-
1953		DGU	PTD	-	-	-	-	-	-
1954				(80,741)	(40,750)	(18,769)	(21,223)	-	-
1955									
1956		TOTAL RATE DRB DEDUCTIONS		(1,860,049,232)	(939,620,222)	(417,470,962)	(475,521,887)	(27,436,161)	-
1957									
1958	108SP	Steam Prod Plant Accumulated Depi							
1959									
1960		SG	P	(319,148,812)	(319,148,812)	-	-	-	-
1961		SG	P	(338,702,112)	(338,702,112)	-	-	-	-
1962		SG	P	(379,909,377)	(379,909,377)	-	-	-	-
1963		SG	P	(73,882,000)	(73,882,000)	-	-	-	-
1964				(1,111,642,301)	(1,111,642,301)	-	-	-	-
1965									
1966	108NP	Nuclear Prod Plant Accumulated Depi							
1967		SG	P	-	-	-	-	-	-
1968		SG	P	-	-	-	-	-	-
1969		SG	P	-	-	-	-	-	-
1970									
1971									
1972									
1973	108HP	Hydraulic Prod Plant Accum Depi							
1974		SG	P	(69,168,358)	(69,168,358)	-	-	-	-
1975		SG	P	(46,417,324)	(46,417,324)	-	-	-	-
1976		SG	P	(11,217,013)	(11,217,013)	-	-	-	-
1977				(126,802,695)	(126,802,695)	-	-	-	-
1978									
1979	108OP	Other Production Plant - Accum Depi							
1980		S	P	-	-	-	-	-	-
1981		SG	P	84,504	84,504	-	-	-	-
1982		SG-W	P	(206,366,739)	(206,366,739)	-	-	-	-
1983		SG	P	(117,695,959)	(117,695,959)	-	-	-	-
1984		SG	P	(11,514,132)	(11,514,132)	-	-	-	-
1985				(335,492,326)	(335,492,326)	-	-	-	-
1986									
1987	108EP	Experimental Plant - Accum Depi							
1988		DGP	P	-	-	-	-	-	-
1989			P	-	-	-	-	-	-
1990				-	-	-	-	-	-

FERC ACGT	DESCRIPTION	JAM Factors	Functional Factors	UTAH JAM Total	GEN Total	TRN Total	DIS Total	RETAIL Total	MISC Total
1991									
1992	Post-Merger Hydro Depr (Step 1 Adj]								
1993		DGP		-					
1994		DGU		-					
1995		SG		-					
1996									
1997									
1998	TOTAL PRODUCTION PLANT DEPRECIATION			(1,573,937,322)	(1,573,937,322)	-	-	-	-
1999									
2000	108TP Transmission Plant Accumulated Dep								
2001		SG	T	(163,899,980)	-	(163,899,980)	-	-	-
2002		SG	T	(177,051,861)	-	(177,051,861)	-	-	-
2003		SG	T	(268,914,554)	-	(268,914,554)	-	-	-
2004	TOTAL TRANS PLANT ACCUM DEPF			(609,866,395)	-	(609,866,395)	-	-	-
2005									
2006	108360 Land and Land Rights	S	DPW	(3,360,196)	-	-	(3,360,196)	-	-
2007				(3,360,196)	-	-	(3,360,196)	-	-
2008									
2009									
2010	108361 Structures and Improvements	S	DPW	(8,915,904)	-	-	(8,915,904)	-	-
2011				(8,915,904)	-	-	(8,915,904)	-	-
2012									
2013									
2014	108362 Station Equipment	S	DPW	(98,103,209)	-	-	(98,103,209)	-	-
2015				(98,103,209)	-	-	(98,103,209)	-	-
2016									
2017									
2018	108364 Poles, Towers & Fixtures	S	DPW	(174,009,382)	-	-	(174,009,382)	-	-
2019				(174,009,382)	-	-	(174,009,382)	-	-
2020									
2021									
2022	108365 Overhead Conductors	S	DPW	(86,471,350)	-	-	(86,471,350)	-	-
2023				(86,471,350)	-	-	(86,471,350)	-	-
2024									
2025									
2026	108366 Underground Conduit	S	DPW	(64,173,864)	-	-	(64,173,864)	-	-
2027				(64,173,864)	-	-	(64,173,864)	-	-
2028									
2029									
2030	108367 Underground Conductors	S	DPW	(181,161,253)	-	-	(181,161,253)	-	-
2031				(181,161,253)	-	-	(181,161,253)	-	-
2032									
2033									
2034	108368 Line Transformers	S	DPW	(106,924,708)	-	-	(106,924,708)	-	-
2035				(106,924,708)	-	-	(106,924,708)	-	-
2036									
2037									
2038	108369 Services	S	DPW	(68,238,649)	-	-	(68,238,649)	-	-
2039				(68,238,649)	-	-	(68,238,649)	-	-
2040									
2041									
2042	108370 Meters	S	DPW	(27,116,857)	-	-	(27,116,857)	-	-
2043				(27,116,857)	-	-	(27,116,857)	-	-
2044									
2045									
2046	108371 Installations on Customers' Premises	S	DPW	(3,491,328)	-	-	(3,491,328)	-	-
2047				(3,491,328)	-	-	(3,491,328)	-	-
2048									
2049									
2050	108372 Leased Property	S	DPW	-	-	-	-	-	-
2051				-	-	-	-	-	-
2052									
2053									
2054	108373 Street Lights	S	DPW	(12,247,791)	-	-	(12,247,791)	-	-
2055				(12,247,791)	-	-	(12,247,791)	-	-
2056									
2057									
2058	108D00 Unclassified Dist Plant - Acct 300	S	DPW	-	-	-	-	-	-
2059				-	-	-	-	-	-
2060									
2061									
2062	108DS Unclassified Dist Sub Plant - Acct 300	S	DPW	-	-	-	-	-	-
2063				-	-	-	-	-	-
2064									
2065									
2066	108D Unclassified Dist Sub Plant - Acct 300	S	DPW	3,030,554	-	-	3,030,554	-	-
2067				3,030,554	-	-	3,030,554	-	-
2068									
2069									
2070									
2071	TOTAL DISTRIBUTION PLANT DEPF			(831,183,935)	-	-	(831,183,935)	-	-
2072									
2073	108GP General Plant Accumulated Dep								
2074		S	G-SITUS	(68,614,065)	-	(19,565,718)	(49,048,347)	-	-
2075		SG	PT	(261,524)	(179,054)	(82,470)	-	-	-
2076		SG	PT	(312,086)	(213,672)	(98,414)	-	-	-
2077		SG	G-SG	(33,227,954)	(16,286,746)	(16,941,208)	-	-	-
2078		CN	CUST	(3,952,231)	-	-	-	(3,952,231)	-
2079		SO	PTD	(33,008,074)	(16,658,993)	(7,672,907)	(8,676,173)	-	-
2080		SE	P	(124,665)	(124,665)	-	-	-	-
2081		SG	P	(24,238)	(24,238)	-	-	-	-
2082		SG	P	(848,184)	(848,184)	-	-	-	-
2083				(140,373,021)	(34,335,552)	(44,360,718)	(57,724,520)	(3,952,231)	-
2084									
2085									
2086	108MP Mining Plant Accumulated Depr								
2087		S	P	-	-	-	-	-	-
2088		DEU	P	-	-	-	-	-	-
2089		SE	P	(79,549,346)	(79,549,346)	-	-	-	-
2090				(79,549,346)	(79,549,346)	-	-	-	-

12 Months Ended June 2015

FERC ACCT	DESCRIPTION	JAM Factors	Functional Factors	UTAH JAM Total	GEN Total	TRN Total	DIS Total	RETAIL Total	MISC Total
2091									
2092									
2093	108MP Less Centralia Situs Depreciation	S	P	-	-	-	-	-	-
2094				(79,549,346)	(79,549,346)	-	-	-	-
2095									
2096	1081390 Accum Depr - Capital Lease								
2097		SO	PTD	-	-	-	-	-	-
2098									
2099	Remove Capital Leases		P	-	-	-	-	-	-
2100									
2101									
2102									
2103	1081399 Accum Depr - Capital Lease								
2104		S	P	-	-	-	-	-	-
2105		SE	P	-	-	-	-	-	-
2106									
2107	Remove Capital Leases		P	-	-	-	-	-	-
2108									
2109									
2110									
2111									
2112	TOTAL GENERAL PLANT ACCUM DEPR			(219,922,368)	(113,884,899)	(44,360,718)	(57,724,520)	(3,952,231)	-
2113									
2114									
2115	TOTAL ACCUM DEPR - PLANT IN SERVICE			(3,234,910,020)	(1,687,822,220)	(654,227,113)	(888,908,455)	(3,952,231)	-
2116									
2117									
2118	111SP Accum Prov for Amort-Steam								
2119		SG	P	-	-	-	-	-	-
2120		SG	P	-	-	-	-	-	-
2121									
2122									
2123									
2124	111GP Accum Prov for Amort-Genera								
2125		S	G-SITUS	(14,668)	-	(4,183)	(10,485)	-	-
2126		CN	CUST	(1,579,260)	-	-	-	(1,579,260)	-
2127		SG	I-SG	(9,456)	(8,054)	(1,402)	-	-	-
2128		SO	PTD	(6,440,217)	(3,250,342)	(1,497,064)	(1,692,811)	-	-
2129		SE	P	-	-	-	-	-	-
2130				(8,043,602)	(3,258,396)	(1,502,649)	(1,703,297)	(1,579,260)	-
2131									
2132									
2133	111HP Accum Prov for Amort-Hydr								
2134		SG	P	-	-	-	-	-	-
2135		SG	P	(494,176)	(494,176)	-	-	-	-
2136				(494,176)	(494,176)	-	-	-	-
2137									
2138									
2139	111IP Accum Prov for Amort-Intangible Plan								
2140		S	I-SITUS	(86,720)	(1,510)	(41,291)	(43,918)	-	-
2141		SG	I-DGP	44,066	44,066	-	-	-	-
2142		SG	I-DGU	(177,212)	(177,212)	-	-	-	-
2143		SE	P	(1,089,902)	(1,089,902)	-	-	-	-
2144		SG	I-SG	(36,198,093)	(30,830,035)	(5,368,058)	-	-	-
2145		CN	CUST	(53,179,233)	-	-	-	(53,179,233)	-
2146		SG	P	-	-	-	-	-	-
2147		SG	P	(229,675)	(229,675)	-	-	-	-
2148		SO	PTD	(121,795,421)	(61,469,479)	(28,312,011)	(32,013,931)	-	-
2149				(212,712,190)	(93,753,747)	(33,721,361)	(32,057,849)	(53,179,233)	-
2150	111IP Less Non-Utility Plant								
2151		OTH	NUTIL	-	-	-	-	-	-
2152				(212,712,190)	(93,753,747)	(33,721,361)	(32,057,849)	(53,179,233)	-
2153									
2154	111390 Accum-Prov for Amort-Mining								
2155		S	G-SITUS	(908,297)	-	(259,006)	(649,290)	-	-
2156		SG	P	(966,532)	(966,532)	-	-	-	-
2157		SO	PTD	2,716,213	1,370,858	631,399	713,957	-	-
2158				841,384	404,325	372,392	64,666	-	-
2159	Remove Capital Lease Amort								
2160				(841,384)	(404,325)	(372,392)	(64,666)	-	-
2161									
	TOTAL ACCUM PROV FOR AMORTIZATION			(221,249,967)	(97,506,319)	(35,224,009)	(33,761,146)	(54,758,494)	-



PacifiCorp  
12 Months Ended June 2013  
FUNCTIONAL FACTORS

Function	Description	Production	Transmission	DPW	CUST	DMSC	Total
ACCMDIT	Deferred Income Tax	41.2159%	21.4883%	37.0920%	0.2038%	0.0000%	100.0000%
BOOKDEPR	Book Depreciation	53.3742%	16.9211%	29.4051%	0.2996%	0.0000%	100.0000%
COM_EQ	Communication Equipment Acct 397	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
CUST	Distribution Retail	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%	100.0000%
CWC	Cash Working Capital	72.1105%	7.0434%	14.1840%	6.2937%	0.3685%	100.0000%
DDS2	Deferred Debits - Situs	83.4611%	1.0843%	1.2267%	20.6470%	-6.4191%	100.0000%
DDS6	Deferred Debits - Situs	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DDSO2	Deferred Debits - System Overhead	12.1745%	4.0582%	24.3489%	0.0000%	59.4185%	100.0000%
DDSO6	Deferred Debits - System Overhead	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%	100.0000%
DEFSG	Deferred Debit - System Generation	71.8800%	28.1200%	0.0000%	0.0000%	0.0000%	100.0000%
DITEXP	Deferred Income Tax - Expense	61.4657%	6.4695%	31.9251%	0.1397%	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	53.5527%	46.4473%	0.0000%	0.0000%	0.0000%	100.0000%
FIT	Federal Income Taxes	11.3889%	13.8167%	72.8113%	-0.7244%	2.7074%	100.0000%
G	General Plant	22.7681%	31.5873%	43.3155%	2.3291%	0.0000%	100.0000%
G-DGP	General Plant - DGP Factor	69.7129%	30.2871%	0.0000%	0.0000%	0.0000%	100.0000%
G-DGU	General Plant - DGU Factor	69.7129%	30.2871%	0.0000%	0.0000%	0.0000%	100.0000%
GP	Total Plant	50.4851%	22.9104%	26.0240%	0.5804%	0.0000%	100.0000%
G-SG	General Plant - SG Factor	49.0152%	50.9848%	0.0000%	0.0000%	0.0000%	100.0000%
G-SITUS	General Plant - SITUS Factor	0.0000%	28.5156%	71.4844%	0.0000%	0.0000%	100.0000%
I	Intangible Plant	54.5552%	15.5583%	14.0500%	15.8365%	0.0000%	100.0000%
IBT	Income Before Taxes	11.3889%	13.8167%	72.8113%	-0.7244%	2.7074%	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	85.1703%	14.8297%	0.0000%	0.0000%	0.0000%	100.0000%
I-SITUS	Intangible Plant - SITUS Factor	1.7415%	47.6146%	50.6438%	0.0000%	0.0000%	100.0000%
LABOR	Direct Labor Expense	44.0378%	7.3399%	34.0176%	14.6048%	0.0000%	100.0000%
MSS	Materials & Supplies	87.0695%	0.6665%	12.2640%	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%
OTHDP	Other Revenues - DGP Factor	58.0847%	41.9153%	0.0000%	0.0000%	0.0000%	100.0000%
OTHDGU	Other Revenues - DGU Factor	58.0847%	41.9153%	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	58.0847%	41.9153%	0.0000%	0.0000%	0.0000%	100.0000%
OTHSGR	Other Revenues - Rolled-in SG Factor	58.0847%	41.9153%	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 2013  
FUNCTIONAL FACTORS

Function	Description	Production	Transmission	DPW	CUST	DMSC	Total
P	Production	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
PT	Production / Transmission	69.7129%	30.2871%	0.0000%	0.0000%	0.0000%	100.0000%
PTD	Prod, Trans, Dist Plant	44.2833%	20.3074%	35.4094%	0.0000%	0.0000%	100.0000%
REVREQ	Revenue Requirement	65.6535%	9.7553%	19.2637%	5.0040%	0.3235%	100.0000%
SCHMA	Schedule M Additions	50.0192%	20.6606%	28.6577%	0.4303%	0.2323%	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	85.7433%	8.1044%	7.2449%	-1.0926%	0.0000%	100.0000%
SCHMAP-SO	Schedule M Additions - Permanent-SO	51.9907%	27.0238%	24.4583%	-3.4728%	0.0000%	100.0000%
SCHMAT	Schedule M Additions - Temporary	50.1915%	20.6001%	28.5544%	0.4229%	0.2311%	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	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMAT-SITUS	Schedule M Additions - Temporary-SITUS	112.3840%	16.9322%	-40.6415%	0.0213%	11.3040%	100.0000%
SCHMAT-SNP	Schedule M Additions - Temporary-SNP	50.4633%	23.2361%	26.2895%	0.0111%	0.0000%	100.0000%
SCHMAT-SO	Schedule M Additions - Temporary-SO	49.0670%	19.7874%	27.9726%	3.1730%	0.0000%	100.0000%
SCHMD	Schedule M Deductions	62.6658%	17.1387%	18.9132%	-0.0947%	1.3770%	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	92.2750%	11.3154%	2.3473%	-5.9377%	0.0000%	100.0000%
SCHMDP-SO	Schedule M Deductions - Permanent- SO	44.0378%	7.3399%	34.0176%	14.6048%	0.0000%	100.0000%
SCHMDT	Schedule M Deductions - Temporary	62.6542%	17.1410%	18.9197%	-0.0924%	1.3775%	100.0000%
SCHMDT-GPS	Schedule M Deductions - Temporary-GPS	50.4629%	23.2424%	26.2947%	0.0000%	0.0000%	100.0000%
SCHMDT-SG	Schedule M Deductions - Temporary-SG	99.7632%	0.2368%	0.0000%	0.0000%	0.0000%	100.0000%
SCHMDT-SITUS	Schedule M Deductions - Temporary-SITUS	-178.3658%	157.9254%	179.3499%	3.7900%	-62.6995%	100.0000%
SCHMDT-SNP	Schedule M Deductions - Temporary-SNP	50.4629%	23.2424%	26.2947%	0.0000%	0.0000%	100.0000%
SCHMDT-SO	Schedule M Deductions - Temporary-SO	50.0419%	-0.8241%	21.2557%	29.5266%	0.0000%	100.0000%
SIT	State Income Taxes	11.3889%	13.8167%	72.8113%	-0.7244%	2.7074%	100.0000%
T	Transmission	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
TAXDEPR	Tax Depreciation	59.3565%	19.1473%	21.0794%	0.4168%	0.0000%	100.0000%
TD	Transmission / Distribution	0.0000%	46.9192%	53.0808%	0.0000%	0.0000%	100.0000%

PacifiCorp  
12 Months Ended June 2013  
General Plant

Description	Alloc. Factor	Funct.	Amount	Prod	Trans	DPW	CUST	DMISC
Business Centers	CN	CUST	24,459	0	0	0	24,459	0
	SE	P	789	789	0	0	0	0
	SG	P	114,338	114,338	0	0	0	0
	SG	T	118,932	0	118,932	0	0	0
	SG	TD	0	0	0	0	0	0
General Plant	SO	DPW	0	0	0	0	0	0
	SO	PTD	245,686	123,980	57,103	64,602	0	0
	SO	TD	0	0	0	0	0	0
	SO	P	0	0	0	0	0	0
	SG	P	0	0	0	0	0	0
	SG	DPW	0	0	0	0	0	0
	SG	P	0	0	0	0	0	0
	SG	P	0	0	0	0	0	0
	SITUS	DPW	214,155	0	0	214,155	0	0
	SITUS	P	0	0	0	0	0	0
	SITUS	TD	331,824	0	155,689	176,135	0	0
Total-CUST			24,459	0	0	0	24,459	0
Total-TD			331,824	0	155,689	176,135	0	0
Total-PTD			245,686	123,980	57,103	64,602	0	0
Total-DPW			214,155	0	0	214,155	0	0
Total-SSGCH			0	0	0	0	0	0
Total-SSGCT			0	0	0	0	0	0
Total-G-SG			233,270	114,338	118,932	0	0	0
Total-SE			789	789	0	0	0	0
Total-G-Situs			545,979	0	155,689	390,290	0	0
Total-SO			245,686	123,980	57,103	64,602	0	0
Total-General Plant			1,050,183	239,107	331,725	454,892	24,459	0
G-SG Factor			100.00%	49.0152%	50.9848%	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%	28.5156%	71.4844%	0.0000%	0.0000%
SO Factor			100.00%	50.4629%	23.2424%	26.2947%	0.0000%	0.0000%
G Allocator			100.00%	22.7681%	31.5873%	43.3155%	2.3291%	0.0000%
Total Gen. Plant			1,050,183					
Mining		acct 399 from JAM	497,190	789	497,979			
Total		P	1,547,374					
Functional Allocators:			Prod	Trans	DPW	CUST	DMISC	
P		100.00%	100.00%	0.00%	0.00%	0.00%	0.00%	
T		0.00%	100.00%	0.00%	0.00%	0.00%	0.00%	
TD		0.00%	0.00%	46.92%	53.08%	0.00%	0.00%	
CUST		0.00%	0.00%	0.00%	0.00%	100.00%	0.00%	
DPW		0.00%	0.00%	0.00%	100.00%	0.00%	0.00%	
PTD		100.00%	50.46%	23.24%	26.29%	0.00%	0.00%	
GP		100.00%	50.49%	22.91%	26.02%	0.58%	0.00%	

PacifiCorp  
 12 Months Ended June 2013  
 Gross Plant  
 (In 000's)

Description	Alloc. Factor	Funct.	Amount	Production	Transmission	DPW	CUSTOMER	DMISC
Production Plant		P	11,774,809	11,774,809	0	0	0	0
Transmission Plant		T	5,423,294	0	5,423,294	0	0	0
Distribution Plant		DPW	6,135,504	0	0	6,135,504	0	0
Mining	SE	P	497,190	497,190	0	0	0	0
General Plant								
Business Centers	CN	CUST	24,459	0	0	0	24,459	0
Utah Mine	SE	P	789	789	0	0	0	0
	SG	P	114,338	114,338	0	0	0	0
	SG	T	118,932	0	118,932	0	0	0
	SO	DPW	0	0	0	0	0	0
	SG	P	0	0	0	0	0	0
	SG	DPW	0	0	0	0	0	0
	SG	P	0	0	0	0	0	0
General Plant	SITUS	DPW	214,155	0	0	214,155	0	0
General Plant	SITUS	P	0	0	0	0	0	0
General Plant	SITUS	TD	331,824	0	155,689	176,135	0	0
Total General Plant			804,497	115,127	274,621	390,290	24,459	0
Intangible Plant								
Customer Service Sys	CN	CUST	123,139	0	0	0	123,139	0
Customer Service Sys	SE	P	3,673	3,673	0	0	0	0
Washington Hydro	SG	P	107,474	107,474	0	0	0	0
Utah Hydro	SG	T	46,781	0	46,781	0	0	0
Colorado Steam-UPD	SG	P	151,412	151,412	0	0	0	0
	SG	P	9,790	9,790	0	0	0	0
Oregon Trans	SO	P	27,556	27,556	0	0	0	0
Utah Mine	SO	PTD	298,872	150,819	69,465	78,587	0	0
Utah	SO	TD	12,741	0	5,978	6,763	0	0
Utah G/O	SO	LABOR	0	0	0	0	0	0
Utah G/O	SITUS	TD	12,241	0	5,744	6,498	0	0
Total Intangible Plant			793,679	450,725	127,968	91,848	123,139	0
Total Gross Plant			25,428,974	12,837,851	5,825,883	6,617,642	147,598	0
[GP Factor			100.0000%	50.4851%	22.9104%	26.0240%	0.5804%	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	0.0000%	46.9192%	53.0808%	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%	23.2424%	26.2947%	0.0000%	0.0000%
LABOR	100.0000%	44.0378%	34.0176%	14.6048%	0.0000%



PacifiCorp  
12 Months Ended June 2013  
Intangible Plant  
(In 000's)

Alloc. Factor	Funct.	Amount	Production	Transmission	DPW	Customer	DMSC
CN	CUST	123,139	0	0	0	123,139	0
SE	P	3,673	3,673	0	0	0	0
SG	P	107,474	107,474	0	0	0	0
SG	T	46,781	0	46,781	0	0	0
SG	P	151,412	151,412	0	0	0	0
SG	P	9,790	9,790	0	0	0	0
SO	CUST	7,767	0	0	0	7,767	0
SO	DPW	24,000	0	0	24,000	0	0
SO	P	27,556	27,556	0	0	0	0
SO	PTD	298,872	150,819	69,465	78,587	0	0
SO	TD	12,741	0	5,978	6,763	0	0
SO	LABOR	-	0	0	0	0	0
SO	DMSC	-	0	0	0	0	0
SITUS	DPW	168	0	0	168	0	0
SITUS	PTD	463	233	108	122	0	0
SITUS	T	531	0	531	0	0	0
SITUS	TD	12,241	0	5,744	6,498	0	0
Total-DGP		-	-	-	-	-	-
Total-DGU		-	-	-	-	-	-
Total-SG		315,458	268,676	46,781	-	-	-
Total-SITUS		13,403	233	6,382	6,788	-	-
Total-Intangible		826,608	450,958	128,606	116,138	130,906	-
I-SG FACTOR		100.00%	85.1703%	14.8297%	0.0000%	0.0000%	0.0000%
I-Situs FACTOR		100.00%	1.7415%	47.6146%	50.6438%	0.0000%	0.0000%
I FACTOR		100.00%	54.5552%	15.5583%	14.0500%	15.8365%	0.0000%

Functional Allocators:	Prod	Trans	DPW	CUST	DMSC
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%	46.92%	53.08%	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	50.46%	23.24%	26.29%	0.00%	0.00%
DMSC	0.00%	0.00%	0.00%	0.00%	100.00%
LABOR	44.04%	7.34%	34.02%	14.60%	0.00%

PacifiCorp  
 12 Months Ended June 2013  
 Account 456

Main Account	Factor	Function	Amount	Production	Transmission	DPW	Customer	DMSC
456	OTHER	DMSC	0	0	0	0	0	0
456	OTHER	P	0	0	0	0	0	0
456	SE	T	13,597	0	13,597	0	0	0
456	SG	P	90,803	90,803	0	0	0	0
456	SG	T	65,526	0	65,526	0	0	0
456	SO	DMSC	568	0	0	0	0	568
456	SITUS	DMSC	-573	0	0	0	0	-573
456	SITUS	P	0	0	0	0	0	0
			-573	0	0	0	0	-573
			0	0	0	0	0	0
Total Situs Revenues			13,597	0	13,597	0	0	0
Total CN Revenues			156,329	90,803	65,526	0	0	0
Total SE Revenues			568	0	0	0	0	568
Total SG Revenues			169,921	90,803	79,123	0	0	-5
Total SO Revenues			100.00000%	0.00000%	0.00000%	0.00000%	0.00000%	100.00000%
Total Operation			0.00000%					
OTHSTUS			100.00000%					
CN Factor			100.00000%					
OTHSE			100.00000%					
OTHSG			100.00000%	58.0847%	41.9153%	0.00000%	0.00000%	0.00000%
OTHSG			100.00000%	0.00000%	0.00000%	0.00000%	0.00000%	100.00000%
OTHSG			100.00000%	53.4385%	46.5644%	0.00000%	0.00000%	-0.0029%
Total Operation Factor								
			<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%	46.92%	53.08%	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%	50.46%	23.24%	26.29%	0.00%	0.00%
	DMSC		100.00%	0.00%	0.00%	0.00%	0.00%	100.00%

PacifiCorp  
12 Months Ended June 2013  
Depreciation Expense

Function	Amount	Production	Transmission	DPW	CUST	DMSC
CUST	1,648	-	-	-	1,648	-
DPW	157,948	-	-	157,948	-	-
P	286,302	286,302	-	-	-	-
PTD	14,437	7,285	3,356	3,796	-	-
T	89,720	-	89,720	-	-	-
Book Depreciation	550,055	293,588	93,076	161,744	1,648	-
BookDepr Factor	100.00%	53.3742%	16.9211%	29.4051%	0.2996%	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%	50.4629%	23.2424%	26.2947%	0.0000%	0.0000%
TD	100.0000%	0.0000%	46.9192%	53.0808%	0.0000%	0.0000%
G	100.0000%	22.7681%	31.5873%	43.3155%	2.3291%	0.0000%

PacifiCorp  
12 Months Ended June 2013  
Schedule M

Primary Account	PITA Factor	Function	Amount	Production	Transmission	Poles & Wires	Customers	Miscellaneous
<b>ADDITIONS</b>								
SCHMAP-SCHMDEXP	SCHMDEXP	LABOR	14	6	1	5	2	-
SCHMAP-SE	SE	P	(2,961)	(2,961)	-	-	-	-
SCHMAP-OTHER	OTHER	P	3	3	-	-	-	-
SCHMAP-SO	SO	LABOR	301	133	22	102	44	-
SCHMAP-SO	SO	PTD	(1,568)	(791)	(364)	(412)	-	-
Total-SO			(1,267)	(658)	(342)	(310)	44	-
Total SCHMAP			(4,211)	(3,610)	(341)	(305)	46	-
SCHMAP-SO			100.00%	51.9907%	27.0238%	24.4583%	-3.4728%	0.0000%
SCHMAP FACTOR			100.00%	85.7433%	8.1044%	7.2449%	-1.0926%	0.0000%
SCHMAT-CIAC	CIAC	DPW	41,421	-	-	41,421	-	-
SCHMAT-BADDEBT	BADDEBT	CUST	(2,760)	-	-	-	(2,760)	-
SCHMAT-GPS	GPS	GP	(4,546)	(2,295)	(1,042)	(1,183)	(26)	-
SCHMAT-SCHMDEXP	SCHMDEXP	GP	693,101	349,913	188,792	180,373	4,023	-
SCHMAT-SE	SE	LABOR	-	-	-	-	-	-
SCHMAT-SE	SE	P	20,025	20,025	-	-	-	-
SCHMAT-SG	SG	DPW	-	-	-	-	-	-
SCHMAT-SG	SG	P	2,160	2,160	-	-	-	-
SCHMAT-SG	SG	T	-	-	-	-	-	-
SCHMAT-SGCT	SGCT	P	1,684	1,684	-	-	-	-
SCHMAT-SNP	SNP	GP	1,007	508	231	262	6	-
SCHMAT-SNP	SNP	PTD	51,503	25,990	11,971	13,543	-	-
SCHMAT-SNPD	SNPD	DPW	105	-	-	105	-	-
SCHMAT-SO	SO	DMSC	-	-	-	-	-	-
SCHMAT-SO	SO	LABOR	8,039	3,540	590	2,735	1,174	-
SCHMAT-SO	SO	PTD	28,961	14,615	6,731	7,615	-	-
SCHMAT-OTHER	OTHER	CUST	1,141	-	-	-	1,141	-
SCHMAT-OTHER	OTHER	DMSC	2,255	-	-	-	-	2,255
SCHMAT-OTHER	OTHER	LABOR	913	402	-	310	133	-
SCHMAT-OTHER	OTHER	P	18,018	18,018	-	-	-	-
SCHMAT-OTHER	OTHER	PTD	11,887	5,998	2,763	3,126	-	-
SCHMAT-OTHER	OTHER	TD	66	-	31	35	-	-
SCHMAT-TROJD	TROJD	P	-	-	-	-	-	-
SCHMAT-SITUS	SITUS	DMSC	(238)	-	-	-	-	(238)
SCHMAT-SITUS	SITUS	DPW	1,545	-	-	1,545	-	-
SCHMAT-SITUS	SITUS	ESD	237	71	24	142	-	-
SCHMAT-SITUS	SITUS	GP	-	-	-	-	-	-
SCHMAT-SITUS	SITUS	LABOR	(3)	(1)	(0)	(1)	(0)	-
SCHMAT-SITUS	SITUS	P	(837)	(837)	-	-	-	-
SCHMAT-SITUS	SITUS	PTD	(3,162)	(1,596)	(735)	(831)	-	-
SCHMAT-SITUS	SITUS	T	356	-	356	-	-	-
SCHMAT-TROJP	TROJP	P	(169)	(169)	-	-	-	-
Total-SE			20,025	20,025	-	-	-	-
Total-SNP			52,510	26,498	12,201	13,805	6	-
Total-SITUS			(2,102)	(2,363)	(356)	854	(0)	(238)
Total-SO			37,000	18,155	7,321	10,350	1,174	-
Total-SCHMAT			872,707	438,025	179,778	249,196	3,691	2,017
SCHMAT-SE			100.00%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
SCHMAT-SNP			100.00%	50.4633%	23.2361%	26.2895%	0.0111%	0.0000%
SCHMAT-SITUS			100.00%	112.3840%	16.9322%	-40.6415%	0.0213%	11.3040%
SCHMAT-SO			100.00%	49.0670%	19.7874%	27.9726%	3.1730%	0.0000%
SCHMAT FACTOR			100.00%	50.1915%	20.6001%	28.5544%	0.4229%	0.2311%

PacifiCorp  
12 Months Ended June 2013  
Schedule M

Primary Account	PITA Factor	Function	Amount	Production	Transmission	Poles & Wires	Customers	Miscellaneous
SCHMDT	BADDEBT	CUST	-	-	-	-	-	-
SCHMDT	CN	CUST	-	-	-	-	-	-
SCHMDT	GPS	GP	-	-	-	-	-	-
SCHMDT	GPS	P	-	-	-	-	-	-
SCHMDT	GPS	PTD	87,595	44,203	20,359	23,033	-	-
SCHMDT	SG	P	111,760	111,760	-	-	-	-
SCHMDT	SG	GP	-	-	-	-	-	-
SCHMDT	SG	T	265	-	265	-	-	-
SCHMDT	SE	P	34,581	34,581	-	-	-	-
SCHMDT	SE	LABOR	(22)	(10)	(2)	(8)	(3)	-
SCHMDT	SNP	PTD	87,172	43,989	20,261	22,922	-	-
SCHMDT	SO	ESD	13,681	4,104	1,368	8,209	-	-
SCHMDT	SO	GP	9,172	4,631	2,101	2,387	53	-
SCHMDT	SO	LABOR	(44,986)	(19,811)	(3,302)	(15,303)	(6,570)	-
SCHMDT	SO	PTD	61	31	14	16	-	-
SCHMDT	OTHER	CUST	-	-	-	-	-	22,088
SCHMDT	OTHER	DMSC	22,088	-	-	-	-	-
SCHMDT	OTHER	DPW	5	-	-	5	-	-
SCHMDT	OTHER	LABOR	429	189	31	146	63	-
SCHMDT	OTHER	P	56,436	56,436	-	-	-	-
SCHMDT	OTHER	PT	(6,908)	(4,730)	(2,178)	-	-	-
SCHMDT	OTHER	PTD	1,985	1,002	461	522	-	-
SCHMDT	TAXDEPR	TAXDEPR	1,194,522	709,027	228,719	251,798	4,978	-
SCHMDT	SITUS	DMSC	(451)	-	-	-	-	(451)
SCHMDT	SITUS	DPW	-	-	-	-	-	-
SCHMDT	SITUS	GP	4,701	2,373	1,077	1,223	27	-
SCHMDT	SITUS	LABOR	-	-	-	-	-	-
SCHMDT	SITUS	P	(3,788)	(3,788)	-	-	-	-
SCHMDT	SITUS	PTD	258	130	60	68	-	-
SCHMDT	SNPD	DPW	2,156	-	-	2,156	-	-
Total-GPS			87,595	44,203	20,359	23,033	-	-
Total-CN			-	-	-	-	-	-
Total-SG			112,025	111,760	265	-	-	-
Total-SE			34,559	34,571	(2)	(8)	(3)	-
Total-SNP			87,172	43,989	20,261	22,922	-	-
Total SO			(22,071)	(11,045)	182	(4,691)	(6,517)	-
Total OTHER			74,035	52,897	(1,685)	673	63	22,088

PacifiCorp  
12 Months Ended June 2013  
Schedule M

Primary Account	PITA Factor	Function	Amount	Production	Transmission	Poles & Wires	Customers	Miscellaneous
Total TAXDEPR			1,194,522	709,027	228,719	251,798	4,978	-
Total-SITUS			720	(1,284)	1,137	1,291	27	(451)
Total SCHMDT			1,570,712	984,118	269,236	297,174	(1,452)	21,636
SCHMDT-GPS			100.00%	50.4629%	23.2424%	26.2947%	0.0000%	0.0000%
SCHMDT-CN			0.00%					
SCHMDT-SG			100.00%	99.7632%	0.2368%	0.0000%	0.0000%	0.0000%
SCHMDT-SE			100.00%	100.0357%	-0.0047%	-0.0217%	-0.0093%	0.0000%
SCHMDT-SNP			100.00%	50.4629%	23.2424%	26.2947%	0.0000%	0.0000%
SCHMDT-SO			100.00%	50.0419%	-0.8241%	21.2557%	29.5266%	0.0000%
SCHMDT-OTHER			100.00%	71.4483%	-2.2765%	0.9094%	0.0846%	29.8342%
SCHMDT-TAXDEPR			100.00%	59.3565%	19.1473%	21.0794%	0.4168%	0.0000%
SCHMDT-SITUS			100.00%	-178.3658%	157.9254%	179.3499%	3.7900%	-62.6995%
SCHMDT FACTOR			100.00%	62.6542%	17.1410%	18.9197%	-0.0924%	1.3775%
SCHMDF	DGP	P	-	-	-	-	-	-
Total-SCHMDF			-	-	-	-	-	-
SCHMDF FACTOR			0.00%					
Total-SCHMD			1,571,326	984,684	269,306	297,188	(1,488)	21,636
SCHMD FACTOR			100.00%	62.6658%	17.1387%	18.9132%	-0.0947%	1.3770%
Net SCHM								
			<u>Total</u>	<u>Production</u>	<u>Transmission</u>	<u>Poles &amp; Wires</u>	<u>Customers</u>	<u>Miscellaneous</u>
			100.00%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%
	DMSC		100.00%	0.0000%	0.0000%	100.0000%	0.0000%	0.0000%
	DPW		100.00%	0.0000%	0.0000%	0.0000%	100.0000%	0.0000%
	CUST		100.00%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	ESD		100.00%	30.0000%	10.0000%	60.0000%	0.0000%	0.0000%
	GP		100.00%	50.4851%	22.9104%	26.0240%	0.5804%	0.0000%
	LABOR		100.00%	44.0378%	7.3399%	34.0176%	14.6048%	0.0000%
	P		100.00%	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
	PT		100.00%	68.4657%	31.5343%	0.0000%	0.0000%	0.0000%
	PTD		100.00%	50.4629%	23.2424%	26.2947%	0.0000%	0.0000%
	T		100.00%	0.0000%	100.0000%	0.0000%	0.0000%	0.0000%
	TAXDEPR		100.00%	59.3565%	19.1473%	21.0794%	0.4168%	0.0000%
	TD		100.00%	0.0000%	46.9192%	53.0808%	0.0000%	0.0000%

PacifiCorp  
12 Months Ended June 2013  
Tax Depreciation

	Total	Production	Transmission	Distribution	General	Mining
Total	795,131,754	439,818,808	141,363,340	154,366,091	53,920,627	5,662,889
<u>Conversion to COS Functions</u>						
Percent of GenPlant in Functions (%s developed in JAM June 2013 - use "Total Plant" variable)	<u>Total</u>	<u>Pro</u>	<u>Trn</u>	<u>Dis</u>	<u>Retail</u>	<u>Misc</u>
	100.0000%	49.1110%	20.1838%	24.5594%	6.1458%	0.0000%
Allocation of GenPlant to Functions Assignment of Mining to Prod Function	53,920,627	26,480,977	10,883,238	13,242,582	3,313,829	-
Adjusted Totals	5,662,889	5,662,889				
	795,131,754	471,962,674	152,246,578	167,608,673	3,313,829	-
TAXDEPR FACTOR	100.0000%	59.3565%	19.1473%	21.0794%	0.4168%	0.0000%

PacifiCorp  
12 Months Ended June 2013  
Reg Assets / Deferred Debits

Pri-Acct	Factor	Function	Total	Production	Transmission	DPW	CUST	DMSC
RA-SE 182M	SE	P	0	0	0	0	0	0
RA-SG 182M	SG	P	0	0	0	0	0	0
RA-SGCT 182M	SGCT	P	5,144	5,144	0	0	0	0
RA-SG-P 182M	SG-P	P	0	0	0	0	0	0
RA-SO 182M	SO	DMSC	6,812	0	0	0	0	6,812
RA-SO 182M	SO	DPW	0	0	0	0	0	0
RA-SO 182M	SO	ESD	4,653	1,396	465	2,792	0	0
RA-SO 182M	SO	P	0	0	0	0	0	0
RA-SO 182M	SO	TD	0	0	0	0	0	0
RA-OTHER 182M	OTHER	CUST	-7,751	0	0	0	-7,751	0
RA-OTHER 182M	OTHER	DMSC	9,107	0	0	0	0	9,107
RA-OTHER 182M	OTHER	LABOR	9,009	3,967	661	3,065	1,316	0
RA-OTHER 182M	OTHER	P	170,989	170,989	0	0	0	0
RA-OTHER 182M	OTHER	ESD	13	4	1	8	0	0
RA-OTHER 182M	OTHER	PTD	150	76	35	39	0	0
RA-OTHER 182M	OTHER	TD	3	0	1	2	0	0
RA-TROJD 182M	TROJD	P	0	0	0	0	0	0
RA-TROJP 182M	TROJP	P	0	0	0	0	0	0
RA-SITUS 182M	SITUS	DMSC	-825	0	0	0	0	-825
RA-SITUS 182M	SITUS	LABOR	0	0	0	0	0	0
RA-SITUS 182M	SITUS	P	10,429	10,429	0	0	0	0
RA-SITUS 182M	SITUS	PTD	600	303	139	158	0	0
RA-SITUS 182M	SITUS	CUST	2,655	0	0	0	2,655	0
Total-SO			11,465	1,396	465	2,792	-	6,812
Total-OTHER			181,519	175,035	699	3,113	(6,435)	9,107
Total SITUS			12,858	10,731	139	158	2,655	(825)
Total RA			210,986	192,307	1,303	6,062	(3,780)	15,094
DDSO2 FACTOR			100.00%	12.1745%	4.0582%	24.3489%	0.0000%	59.4185%
DDS2 FACTOR			100.00%	83.4611%	1.0843%	1.2267%	20.6470%	-6.4191%
DD-SE 186M	SE	P	15,070	15,070	-	-	-	-
DD-SG 186M	SG	P	40,581	40,581	-	-	-	-
DD-SG 186M	SG	T	15,875	-	15,875	-	-	-
DD-SO 186M	SO	DMSC	129	-	-	-	-	129
DD-OTHER 186M	OTHER	DMSC	3,413	-	-	-	-	3,413
DD-OTHER 186M	OTHER	P	54	54	-	-	-	-
DD-OTHER 186M	OTHER	T	8,042	-	8,042	-	-	-
DD-OTHER 186M	OTHER	LABOR	5,935	2,614	436	2,019	867	-
DD-SITUS 186M	SITUS	T	-	-	-	-	-	-
DD-SITUS 186M	SITUS	LABOR	-	-	-	-	-	-
Total SITUS			-	-	-	-	-	-
Total SG			56,456	40,581	15,875	-	-	-
Total-SO			129	-	-	-	-	129
Total-DD			89,099	58,317	24,353	2,019	867	3,543
DDS6 FACTOR			0.00%	0.0000%	0.0000%	0.0000%	0.0000%	0.0000%
DEFSG FACTOR			100.00%	71.8800%	28.1200%	0.0000%	0.0000%	0.0000%
DDS06 FACTOR			100.00%	0.0000%	0.0000%	0.0000%	0.0000%	100.0000%



PacifiCorp  
 12 Months Ended June 2013  
 Reg Assets / Deferred Debits

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			129	-	-	-	-	129
Total 182 & 186			300,085	250,624	25,657	8,081	(2,913)	18,636

Total	Production	Transmission	Poles & Wires	Customers	Miscellaneous
DMSC	100.0000%	0.0000%	0.0000%	0.0000%	100.0000%
DPW	100.0000%	0.0000%	100.0000%	0.0000%	0.0000%
CUST	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%
ESD	100.0000%	30.0000%	60.0000%	0.0000%	0.0000%
GP	100.0000%	50.4851%	26.0240%	0.5804%	0.0000%
RETAIL	100.0000%	0.0000%	0.0000%	100.0000%	0.0000%
LABOR	100.0000%	44.0378%	34.0176%	14.6048%	0.0000%
P	100.0000%	100.0000%	0.0000%	0.0000%	0.0000%
PT	100.0000%	68.4657%	0.0000%	0.0000%	0.0000%
PTD	100.0000%	50.4629%	26.2947%	0.0000%	0.0000%
T	100.0000%	0.0000%	0.0000%	0.0000%	0.0000%
TAXDEPR	100.0000%	59.3565%	21.0794%	0.4168%	0.0000%
TD	100.0000%	0.0000%	53.0808%	0.0000%	0.0000%

PacifiCorp  
12 Months Ended June 2013  
FERC FORM 1 Functionalization Factors

Factor	Total	Production	Transmission	DPW	CUST	DMSC
PLANT	23,333,607	11,774,809	5,423,294	6,135,504	0	0
UNCLASSIFIED PLANT	0				0	0
TOTAL PLANT	23,333,607	11,774,809	5,423,294	6,135,504	0	0
PLANT %						
P	100.0000%	100.0000%				
T	100.0000%		100.0000%			
DPW	100.0000%			100.0000%		
PTD	100.0000%	50.4629%	23.2424%	26.2947%	0.0000%	0.0000%
PT	100.0000%	68.4657%	31.5343%			
TD	100.0000%	46.9192%	46.9192%	53.0808%		
LABOR	320,167,484	140,994,569	23,499,915	108,913,223	46,759,777	0
LABOR %	100.0000%	44.0378%	7.3399%	34.0176%	14.6048%	0.0000%
Source: Ferc Form 1 (Dec 2011) - pg. 354						
Material & Supplies	112,666,155	98,097,803	750,972	13,817,380	0	0
Material & Supplies %	100.0000%	87.0695%	0.6665%	12.2640%	0.0000%	0.0000%
Source: Ferc Form 1 (Dec 2011) - pg. 227, Total Company						
FERC (mWh)	29,314,025	15,698,463	13,615,562	0	0	0
FERC %	100.0000%	53.5527%	46.4473%	0.0000%	0.0000%	0.0000%
Source: FERC reporting requirement No. 582 - (from Transmissio Dept., 4-17-13)						



**Rocky Mountain Power**  
**Cost Of Service By Rate Schedule**  
**State of Utah**  
**12 Months Ended June 2015**  
**2010 Protocol (Non Wgt)**  
**6.93% = Earned Return on Rate Base**

Line No.	Schedule No.	Description	C	D	E	F	G	H	I	J	K	L	M
			Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	1	Residential	661,595,338	6.33%	0.91	675,763,096	374,741,156	89,547,771	174,751,557	30,990,514	5,732,098	14,167,758	2.14%
2	6	General Service - Large	520,951,038	8.51%	1.23	495,770,003	340,644,630	78,247,508	72,622,376	132,409	4,123,081	(25,181,035)	-4.83%
3	8	General Service - Over 1 MW	162,435,073	7.18%	1.04	161,181,091	114,397,447	24,984,999	20,579,871	(61,366)	1,280,140	(1,253,982)	-0.77%
4	7,11,12	Street & Area Lighting	12,123,902	11.20%	1.62	11,023,808	3,470,997	591,421	6,586,342	287,834	87,214	(1,100,094)	-9.07%
5	9	General Service - High Voltage	274,874,422	5.23%	0.75	289,440,375	237,639,708	48,965,683	919,963	(71,391)	1,986,411	14,565,953	5.30%
6	10	Irrigation	13,948,796	5.92%	0.85	14,462,346	9,374,993	1,922,918	3,084,477	(39,575)	119,532	513,550	3.68%
7	15	Traffic Signals	536,865	3.97%	0.57	589,628	293,298	55,892	146,622	89,854	3,962	52,763	9.83%
8	15	Outdoor Lighting	1,379,767	19.35%	2.79	1,088,707	798,055	147,165	117,149	18,243	8,095	(291,060)	-21.09%
9	23	General Service - Small	137,738,935	7.84%	1.13	133,687,599	82,423,634	19,372,143	29,063,325	1,672,530	1,155,968	(4,051,336)	-2.94%
10	SpC	Customer 1	27,176,952	4.03%	0.58	29,790,704	24,610,392	4,891,803	95,784	(6,354)	199,079	2,613,752	9.62%
11	SpC	Customer 2	35,062,890	6.97%	1.01	35,026,621	29,609,663	5,103,334	107,346	(5,545)	211,824	(36,269)	-0.10%
12		Total Utah Jurisdiction	1,847,823,978	6.93%	1.00	1,847,823,978	1,218,003,973	273,830,638	308,074,813	33,007,152	14,907,403	(0)	0.00%

**Footnotes:**

- Column C : Annual revenues based on July 2014 thru June 2015 forecasted data.
- Column D : Calculated Return on Ratebase per July 2014 thru June 2015 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 July 2014 thru June 2015 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per the July 2014 thru June 2015 Embedded COS Study
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the July 2014 thru June 2015 Embedded COS Study
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the July 2014 thru June 2015 Embedded COS Study
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the July 2014 thru June 2015 Embedded COS Study
- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the July 2014 thru June 2015 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 June 2015**  
**2010 Protocol (Non Wgt)**  
**7.72% = Target Return on Rate Base**

Line No.	Schedule No.	Description	C	D	E	F	G	H	I	J	K	L	M
			Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Generation Cost of Service	Transmission Cost of Service	Distribution Cost of Service	Retail Cost of Service	Misc Cost of Service	Increase (Decrease) to = ROR	Percentage Change from Current Revenues
1	1	Residential	661,595,338	6.33%	0.91	714,324,830	391,178,566	97,224,375	188,787,435	30,863,609	6,250,845	52,729,492	7.97%
2	6	General Service - Large	520,951,038	8.51%	1.23	500,445,311	343,091,544	79,381,418	73,657,129	129,480	4,185,741	(20,505,727)	-3.94%
3	8	General Service - Over 1 MW	162,435,073	7.18%	1.04	166,923,939	117,507,446	26,419,047	21,721,483	(81,406)	1,357,370	4,488,866	2.76%
4	7,11,12	Street & Area Lighting	12,123,902	11.20%	1.62	10,673,743	3,387,313	555,464	6,361,180	288,210	81,575	(1,450,159)	-11.96%
5	9	General Service - High Voltage	274,874,422	5.23%	0.75	309,221,069	250,978,552	55,195,204	936,054	(141,416)	2,252,675	34,346,647	12.50%
6	10	Irrigation	13,948,796	5.92%	0.85	15,417,317	9,799,477	2,116,862	3,410,861	(42,138)	132,254	1,468,521	10.53%
7	15	Traffic Signals	536,865	3.97%	0.57	644,589	315,397	65,434	169,099	89,960	4,698	107,724	20.07%
8	15	Outdoor Lighting	1,379,767	19.35%	2.79	939,412	712,240	112,836	90,117	18,135	6,085	(440,355)	-31.92%
9	23	General Service - Small	137,738,935	7.84%	1.13	136,831,106	83,914,718	20,053,528	30,032,327	1,631,492	1,199,040	(907,829)	-0.66%
10	SpC	Customer 1	27,176,952	4.03%	0.58	32,536,441	26,462,791	5,746,860	97,959	(7,004)	235,835	5,359,489	19.72%
11	SpC	Customer 2	35,062,890	6.97%	1.01	36,118,322	30,386,523	5,433,064	106,266	(5,797)	226,266	1,055,432	3.01%
12		Total Utah Jurisdiction	1,847,823,978	6.93%	1.00	1,924,076,079	1,257,704,567	292,304,091	325,371,910	32,763,125	15,932,385	76,252,101	4.13%

**Footnotes:**

- Column C : Annual revenues based on July 2014 thru June 2015 forecasted data.
- Column D : Calculated Return on Ratebase per July 2014 thru June 2015 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 July 2014 thru June 2015 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per the July 2014 thru June 2015 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the July 2014 thru June 2015 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the July 2014 thru June 2015 Embedded COS Study.
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the July 2014 thru June 2015 Embedded COS Study.
- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the July 2014 thru June 2015 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  
2010 Protocol (Non Wgt)  
12 Months Ended June 2015

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	DESCRIPTION	Residential Sch.1	General Lnd Dist. Sch.6	General Mfg Sch.8	Street & Area Sch.7,11,12	General Sch.9	Irrigation Sch.10	Traffic Sch.15	Outdoor Lighting Sch.16	General Small Sch.23	Industrial Cust.2	Industrial Cust.2		
14	Operating Revenues	2,103,724,971	749,763,785	185,028,966	12,764,950	319,405,625	16,116,412	612,694	1,490,448	156,843,785	31,829,742	39,672,525		
15	Operating Expenses	1,218,268,346	422,700,452	318,544,387	6,170,123	217,604,924	9,606,240	427,864	676,016	84,507,132	22,894,734	26,795,028		
16	Operation & Maintenance Expenses	282,390,668	101,076,539	67,865,305	1,841,883	39,780,231	2,060,522	78,170	103,490	19,401,888	4,165,563	3,975,820		
17	Depreciation Expense	22,885,961	9,700,571	5,605,407	120,370	3,978,856	179,060	10,495	9,141	1,740,595	321,939	308,976		
18	Taxes Other Than Income	48,237,448	19,023,528	25,068,826	4,044,389	1,227,263	266,009	18,499	24,222	4,804,398	925,288	905,716		
19	Income Taxes - Federal	10,751,153	3,979,464	4,546,335	174,586	1,153,753	65,006	684	25,206	1,151,904	1,289,128	186,642		
20	Income Taxes - State	3,980,295	1,409,860	1,000,492	57,142	12,524,510	1,140,998	13,589	1,196	4,652,494	1,599,160	1,029,955		
21	Income Tax Credits Adj	(4,098,178)	(1,817,723)	(1,078,731)	(17,983)	(571,856)	(34,589)	(1,219)	(1,380)	(507,111)	(69,942)	(1,368,646)		
22	Misc Revenues & Expense	682,017	738,526	(16,898)	(513)	(20,366)	2,082	(59)		(6,712)	(4,970)	(4,893)		
23	Total Operating Expenses	1,685,070,011	600,380,947	454,519,636	9,876,379	274,622,482	13,124,482	541,979	1,036,302	121,905,508	28,200,742	33,529,211		
24	Operating Revenue For Return	418,021,469	149,482,838	135,677,403	2,888,570	44,783,143	2,990,912	70,715	453,547	34,938,276	3,629,704	6,143,314		
25	Rate Base :													
26	Electric Plant In Service	10,912,081,614	4,335,093,843	2,848,873,422	58,065,301	1,513,325,508	90,807,333	3,401,986	4,229,539	824,863,330	159,277,746	155,015,660		
27	Plant Held For Future Use	18,654,670	6,073,386	5,260,358	57,917	3,155,479	179,494	4,882	11,969	1,297,936	333,382	486,768		
28	Electric Plant Acquisition Adj	15,449,004	5,139,864	4,208,702	28,665	2,891,301	111,962	3,566	6,366	1,074,998	303,005	289,623		
29	Nuclear Fuel	13,702,489	5,154,455	3,627,617	65,024	2,091,790	112,572	3,942	5,566	1,008,121	219,119	223,663		
30	Fuel Stocks	97,675,186	27,988,404	26,277,708	376,051	21,330,792	835,661	27,184	77,164	6,120,235	2,253,905	3,112,467		
31	Materials & Supplies	86,820,549	31,463,490	23,259,895	300,203	14,222,086	673,477	22,728	34,464	6,290,031	1,494,952	1,428,888		
32	Misc Deferred Debits	170,287,197	68,259,361	44,531,455	974,388	22,870,133	1,448,004	52,128	66,337	12,956,492	2,395,543	2,345,374		
33	Cash Working Capital	26,232,065	9,798,909	7,013,421	208,788	3,873,658	210,125	9,303	15,519	1,956,743	395,970	481,929		
34	Weatherization Loans	4,637,895	1,460,750	1,265,356	11,729	914,273	35,633	1,144	2,495	311,986	96,317	107,223		
35	Miscellaneous Rate Base													
36	Total Rate Base Additions	11,345,637,670	4,489,732,461	2,964,767,835	60,088,268	1,584,665,220	94,414,460	3,526,882	4,450,000	855,881,781	165,767,938	161,461,295		
37	Rate Base Deductions :													
38	Accum Provision For Depreciation	(3,234,910,020)	(1,291,885,166)	(845,152,093)	(25,009,220)	(442,637,016)	(26,870,020)	(850,666)	(1,223,255)	(245,396,545)	(46,335,699)	(46,981,351)		
39	Accum Provision For Amortization	(1,804,100,719)	(716,661,319)	(471,386,906)	(7,817,229)	(251,256,639)	(15,052,443)	(559,478)	(701,888)	(136,506,662)	(26,243,891)	(25,370,709)		
40	Accum Deprec Income Taxes	(80,741)	(31,926)	(21,201)	(34,7)	(11,259)	(678)	(24)	(24)	(6,101)	(1,176)	(1,136)		
41	Unamortized ITC	(9,924,958)	(3,874,430)	(547,905)	(9,501)	(1,711,456)	(37,422)	(28,613)	(73,537)	(3,466,549)	(5,427,471)	(5,427,471)		
42	Customer Advance For Construction	(15,625,768)	(4,811,270)	(673,766)	(25,532)	(2,859,843)	(131,729)	(28,613)	(11,987)	(5,427,471)	(615,106)	(492,094)		
43	Customer Service Deposits	(30,313,047)	(11,063,861)	(8,103,667)	(109,575)	(4,910,328)	(236,686)	(8,026)	(11,987)	(2,203,488)	(5,427,471)	(5,427,471)		
44	Misc Rate Base Deductions													
45	Total Rate Base Deductions	(5,316,209,220)	(2,129,319,738)	(1,371,024,682)	(34,292,195)	(728,644,141)	(43,867,681)	(1,745,895)	(2,106,370)	(410,384,304)	(75,715,509)	(73,376,390)		
46	Total Rate Base	6,029,328,450	2,360,412,722	1,593,743,254	25,796,073	856,021,080	50,546,979	1,780,987	2,343,629	445,487,477	90,052,429	88,084,904		
47	Return On Rate Base	6.93%	6.33%	8.51%	7.16%	5.23%	5.92%	3.97%	19.35%	7.84%	4.03%	6.97%		
48	Return On Equity	8.46%	7.32%	11.54%	8.95%	5.18%	6.51%	2.74%	32.55%	10.24%	2.86%	8.65%		

Rocky Mountain Power  
 Cost of Service By Rate Schedule  
 State of Utah  
 2010 Protocol (Non Wgt)  
 12 Months Ended June 2015

A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch.1	General Land Dist. Sch.5	General Land Dist. Sch.8	Street & Area Util. Sch.7,11,12	General Sch.9	Irrigation Sch.10	Traffic Signs Sch.15	Outdoor Lighting Sch.16	General Small Dist. Sch.23	Industrial CUST.1	Industrial CUST.2
78	Total Rate Base		6,029,328,450	2,360,412,722	1,593,743,254	515,048,316	25,796,073	856,021,080	50,546,279	1,780,987	2,343,829	445,497,477	90,052,429	88,084,904
79	Return On Ratebase (\$\$)	6.93%	418,021,469	163,650,596	110,496,368	35,709,063	1,788,477	59,349,095	3,504,462	123,478	162,487	30,886,941	6,243,456	6,107,045
80	Operating & Maintenance Expense		1,218,268,346	422,700,452	316,544,387	108,341,445	6,170,123	217,604,824	9,606,240	427,864	676,016	84,507,132	22,894,734	26,795,028
81	Bad Debt to Produce ROR		-	-	-	-	-	-	-	-	-	-	-	-
82	Depreciation Expense		262,390,668	101,076,539	67,865,305	22,040,848	1,841,883	39,780,231	2,060,222	76,170	103,490	19,401,898	4,166,563	3,975,820
83	Amortization Expense		22,886,961	9,700,531	5,605,407	1,810,472	120,370	3,078,856	179,080	10,719	9,141	1,740,595	321,939	308,870
84	Taxes Other Than Income		63,068,116	24,735,252	16,539,890	5,334,456	171,950	6,973,285	530,222	16,485	24,222	4,804,396	925,288	965,716
85	Federal Income Tax Expense		46,273,746	19,023,526	25,066,026	4,044,390	1,227,263	(6,732,366)	286,809	(3,782)	172,785	6,330,961	(1,285,128)	186,642
86	FIT Adj to Produce Target ROR	F101	10,751,183	3,979,464	4,548,335	929,649	174,698	(135,753)	66,606	184	25,206	1,151,904	(92,957)	103,955
87	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-	-
88	Deferred Income Taxes		63,481,630	19,894,338	17,443,415	5,870,554	88,668	12,760,327	447,245	13,586	27,733	4,279,444	1,339,511	1,316,809
89	Investment Tax Credit		(4,098,178)	(1,617,723)	(1,078,731)	(349,017)	(17,963)	(571,656)	(34,589)	(1,219)	(1,580)	(307,111)	(59,942)	(68,646)
90	Misc Revenue & Expenses		682,017	738,526	(16,898)	(6,880)	(513)	(20,366)	2,082	(59)	(112)	(3,712)	(4,970)	(4,883)
91	Revenue Credits		(255,900,983)	(68,166,447)	(69,246,001)	(22,692,893)	(641,048)	(44,531,203)	(2,166,616)	(75,829)	(110,681)	(19,104,850)	(4,652,790)	(4,609,635)
92	Total Revenue Requirements		1,847,823,978	675,763,096	495,770,003	181,181,091	11,023,808	289,440,375	14,462,246	589,628	1,088,707	133,687,599	29,790,704	35,026,621
93	Operating Revenues		1,847,823,978	661,595,338	520,951,038	182,435,073	12,123,902	274,874,422	13,948,796	536,865	1,379,767	137,738,935	27,176,952	35,062,890
94	Increase / (Decrease) Required to Earn Equal Rates of Return		(0)	14,167,758	(25,181,035)	(1,253,982)	(1,100,094)	14,585,953	513,560	52,763	(281,060)	(4,051,336)	2,613,792	(36,269)
95	Existing Revenues		1,847,823,978	661,595,338	520,951,038	182,435,073	12,123,902	274,874,422	13,948,796	536,865	1,379,767	137,738,935	27,176,952	35,062,890
96	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.00%	2.14%	-4.83%	-0.77%	-9.07%	5.30%	3.88%	9.83%	-21.09%	-2.94%	9.62%	-0.10%



		ELECTRIC REVENUES											
		D	E	F	G	H	I	J	K	L	M	P	Q
		Utah	Residential	General	General	Street & Area	General	Irrigation	Traffic	Outdoor	General	Industrial	Industrial
		Jurisdiction	SCH 1	Large Dist.	+1 MW	Lighting	Trans	Sch 10	Signals	Lighting	Small Dist.	CUST 1	CUST 2
		Normalized	SCH 2	Sch B	Sch 8	Sch 7,11,12	Sch 9	Sch 10	Sch 15	Sch 15	Sch 23		
		661,956,338	661,956,338	520,951,038	162,435,073	-	261,794,764	13,948,796	-	-	137,738,935	27,176,952	35,062,890
		1,159,108,448	-	520,951,038	162,435,073	-	261,794,764	13,948,796	-	-	137,738,935	27,176,952	35,062,890
		14,040,534	-	-	12,123,902	-	-	-	536,865	1,379,767	-	-	-
		13,079,658	-	-	-	-	13,079,658	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		1,847,823,978	661,956,338	520,951,038	162,435,073	12,123,902	274,874,422	13,948,796	536,865	1,379,767	137,738,935	27,176,952	35,062,890
		149,230,392	49,648,759	40,654,156	13,631,604	278,827	27,832,067	1,061,504	-	61,494	10,383,025	2,926,887	2,797,626
		149,230,392	49,648,759	40,654,156	13,631,604	278,827	27,832,067	1,061,504	-	61,494	10,383,025	2,926,887	2,797,626
		33,316,089	12,092,931	8,949,957	2,911,188	184,303	5,293,806	263,289	10,533	19,001	2,419,246	545,966	628,268
		2,965,396	33,040	1,751,704	301,971	-	158,854	206,563	4,662	-	506,602	-	-
		2,033,337,854	723,370,068	572,306,455	179,179,836	12,587,032	308,159,151	15,500,152	598,501	1,460,262	151,046,809	30,649,805	38,488,784
		3,627,201	2,455,014	175,836	5,338	33,846	4,615	108,518	8,607	1,798	833,459	36	36
		3,627,201	2,455,014	175,836	5,338	33,846	4,615	108,518	8,607	1,798	833,459	36	36
		3,919,411	2,745,999	476,897	89,925	13,834	26,799	21,875	2,761	1,211	540,307	1	1
		5,035	4,382	1	2	57	1	18	15	3	487	0	0
		3,924,446	2,749,961	476,986	89,927	13,892	26,800	21,993	2,775	1,214	541,294	1	1
		845	281	230	77	2	158	6	0	0	59	17	16
		3,278,178	1,579,603	1,021,396	323,995	2,292	44,273	44,273	691	527	305,400	-	-
		2,310,899	768,333	629,548	209,543	4,318	430,992	16,748	533	952	160,786	45,324	43,322
		1,563,328	618,293	410,328	132,688	8,221	216,994	13,020	484	593	119,242	22,692	21,640
		7,152,305	2,866,728	2,051,326	666,226	14,831	647,896	74,040	1,689	2,072	584,428	69,016	64,963
		(59,935)	(119,760)	(88,055)	(32,637)	(673)	(67,129)	(2,609)	(83)	(148)	(25,043)	(7,059)	(6,748)
		16,746,519	16,746,519	13,712,641	4,564,208	94,048	9,387,752	364,791	11,817	20,422	3,602,193	987,239	943,639
		5,706,864	1,594,963	1,561,619	556,992	21,972	1,246,293	48,819	1,588	4,506	357,587	131,689	181,834
		55,682,320	18,221,732	15,176,205	5,087,563	115,347	10,586,916	411,002	13,122	25,102	3,834,736	1,111,868	1,118,726
		70,387,117	26,993,717	17,890,584	5,848,131	177,918	11,246,474	615,259	26,193	30,187	5,795,975	1,179,937	1,183,741
		2,103,724,971	749,763,785	590,197,039	185,028,966	12,764,950	319,405,625	16,115,412	612,694	1,490,448	156,843,785	31,829,742	39,672,525
		-	-	-	-	-	-	-	-	-	-	-	-
		(23,655)	(6,611)	(6,472)	(2,305)	(91)	(5,166)	(202)	(7)	(19)	(1,482)	(546)	(754)
		(225,577)	(75,049)	(61,453)	(20,454)	(421)	(42,071)	(1,639)	(92)	(93)	(15,695)	(4,424)	(4,228)
		(249,232)	(81,660)	(67,926)	(22,759)	(513)	(47,237)	(1,837)	(59)	(112)	(17,177)	(4,970)	(4,983)
		331,249	820,186	50,928	15,879	-	26,871	3,919	-	-	13,465	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		-	-	-	-	-	-	-	-	-	-	-	-
		682,017	738,526	(16,996)	(6,890)	(513)	(20,366)	2,082	(59)	(112)	(5,712)	(4,970)	(4,983)

Results of Operations - Gen+Trans+Dist+Misc - TOTAL Unbundled

A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
ACCY	DESCRIPTION	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	Industrial CUST1	Industrial CUST2
500	Operation Supervn & Engineering Total 500	F10	7,814,932	2,484,697	2,062,625	966,534	13,714	1,310,940	53,272	1,686	3,028	41,443	11,041	137,004
501	Fuel Related System Energy - Non NPC	F30	325,912,703	91,068,560	89,192,320	31,752,078	1,254,770	71,174,433	2,789,014	90,706	257,475	20,421,381	7,520,362	10,394,365
502	Simple Cycle Combustion Turbine Cholla - Non NPC	F30	1,584,177	442,748	433,492	154,339	6,099	345,961	13,552	441	1,252	99,283	36,556	60,476
503	Steam From Other Sources System Energy - Non NPC	F30	1,576,976	440,736	431,522	153,637	6,071	344,388	13,490	439	1,246	98,812	36,390	60,246
504	Misc. Steam Expense System Energy	F10	22,646,261	7,535,047	6,169,963	2,053,662	42,317	4,223,992	164,137	5,227	9,333	1,575,901	444,205	424,568
505	Rents Cholla	F10	187,394	62,346	51,051	16,992	350	34,950	1,358	43	77	13,038	3,675	3,513
510	Maint Supervision & Engineering Cholla	F10	7,778,873	2,888,021	2,119,163	705,357	14,534	1,450,791	56,775	1,795	3,205	541,232	152,569	145,831
511	Maintenance of Structures Cholla	F10	11,726,924	3,901,533	3,194,713	1,063,350	21,911	2,187,118	84,887	2,706	4,532	815,926	230,003	219,945
512	Maintenance of Boiler Plant Cholla	F10	45,908,676	15,273,757	12,506,691	4,162,812	85,777	8,582,152	332,710	10,595	18,918	3,194,195	900,416	880,651
513	Maintenance of Electric Plant Cholla	F10	12,574,634	4,183,564	3,425,650	1,140,217	23,495	2,345,220	91,131	2,902	5,182	874,907	246,629	235,737
514	Maint of Misc. Steam Plant Cholla	F10	4,486,283	1,493,246	1,222,722	406,979	8,386	837,083	32,328	1,036	1,590	312,282	88,030	84,142
Total Steam Power Generation			497,679,321	146,611,155	136,012,894	47,532,874	1,636,099	104,181,253	4,072,885	131,797	339,774	32,161,565	10,995,020	14,004,205

NUCLEAR POWER GENERATION

A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
ACCY	DESCRIPTION	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	Industrial CUST1	Industrial CUST2
517	Operation Super & Engineering	F10												
518	Nuclear Fuel Expense	F30												
519	Coolants and Water	F10												
520	Steam Expenses	F10												
523	Electric Expenses	F10												
524	Misc. Nuclear Expenses	F10												
528	Maint Supervision & Eng	F10												
529	Maintenance of Structures	F10												
530	Maintenance of Reactor Plant	F10												
531	Maintenance of Electric Plant	F10												
532	Maintenance of Misc Nuclear	F10												
Total Nuclear Power Generation														

HYDRAULIC POWER GENERATION														
A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
FERC ACCT	DESCRIPTION	COO F10	Utah Jurisdiction Normalized	Residential SCH.L7.F1.2	Large Dist. SCH.6	General +1 MW SCH.5	Street & Area Lighting SCH.L7.F1.2	General Trans SCH.5	Irrigation SCH.13	Traffic Signals SCH.13	Outdoor Lighting SCH.13	General Small Dist. SCH.13	Industrial CUST.1	Industrial CUST.2
292														
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OTHER POWER GENERATION

OTHER POWER SUPPLY





	A	B	C	D	E	F	G	H	I	J	K	L	M	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	Industrial Cust.1	Industrial Cust.2
504															
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510															
511	907	Supervision	F40	145,703	126,237	2,822	47	1,653	27	519	420	88	14,090	0	0
512															
513															
514	808	Customer Assistance	F40	3,367,108	2,517,247	60,596	1,077	38,203	623	11,994	9,714	2,029	325,617	4	4
515	909	Informational & Instructional Adv	F40	1,164,843	1,009,214	20,963	373	13,216	216	4,149	3,361	702	112,646	1	1
516															
517	910	Misc. Customer Service	F40	92,557	80,191	1,666	30	1,050	17	330	267	56	8,951	0	0
518															
519		TOTAL CUSTOMER SERVICE EXPENSE		4,770,211	4,132,890	85,846	1,526	54,122	883	16,992	13,763	2,875	461,304	6	6
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CUSTOMER SERVICE EXPENSE															
SALES EXPENSE															
ADMINISTRATION & GENERAL EXPENSE															
920		Administrative & General Salaries	F102D	32,922,836	13,030,259	8,641,584	2,793,720	173,600	4,563,676	274,348	9,778	12,479	2,491,087	477,218	455,087
541		Customer - System	F42												
542		Administrative & General Salaries	F42	32,922,836	13,030,259	8,641,584	2,793,720	173,600	4,563,676	274,348	9,778	12,479	2,491,087	477,218	455,087
543		Office Supplies & expenses	F102D	(9,250,334)	(3,661,114)	(2,428,027)	(784,952)	(48,776)	(1,282,257)	(77,084)	(2,747)	(3,006)	(698,921)	(134,084)	(127,866)
544		Customer - System	F42	94,440	82,241	1,838	33	973	62	325	248	52	8,688	0	0
545		Office Supplies & expenses	F42	(9,155,894)	(3,578,872)	(2,426,189)	(784,919)	(47,803)	(1,282,195)	(76,759)	(2,500)	(3,455)	(691,253)	(134,084)	(127,866)
546		Outside Services	F102D	6,079,743	2,406,251	1,595,810	515,906	32,058	842,758	50,663	1,806	2,304	460,020	88,126	84,039
547		Customer - System	F42												
548		Outside Services	F42	6,079,743	2,406,251	1,595,810	515,906	32,058	842,758	50,663	1,806	2,304	460,020	88,126	84,039
549		Property Insurance	F102D	5,075,680	2,008,861	1,332,264	430,705	26,764	703,577	42,296	1,507	1,924	384,048	73,572	70,160
550		System Generation	F10												
551		Property Insurance	F10	5,075,680	2,008,861	1,332,264	430,705	26,764	703,577	42,296	1,507	1,924	384,048	73,572	70,160
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TOTAL O & M EXPENSE															
920				1,218,268,346	422,700,452	316,544,387	108,341,445	6,170,123	217,604,924	9,606,240	427,864	676,016	84,507,132	22,894,734	26,795,028

	A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
	ACC	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	Industrial Cust.1	Industrial Cust.2
578		Steam Depreciation	F10	88,489,834	29,437,792	24,104,703	8,023,172	165,323	16,592,217	641,348	20,421	36,481	6,156,314	1,736,413	1,688,771
580		System Generation	F10	6,090,571	2,026,987	1,961,406	852,994	11,395	1,137,406	44,198	2,613	2,613	426,321	119,613	14,330
582		Total 403GP	F10	94,580,405	31,464,779	25,766,109	8,876,166	176,717	17,829,623	685,544	21,032	38,094	6,582,635	1,856,025	1,773,101
588		Nuclear Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-	-
590		Hydro Depreciation	F10	13,985,452	4,652,942	3,809,993	1,265,144	26,131	2,608,343	101,355	3,228	5,763	973,068	274,300	262,186
592		Other Production Depreciation	F10	1,293,634	430,390	352,419	117,301	2,417	241,268	9,375	289	533	90,007	23,372	24,252
594		Simple Cycle Combustion Turbine	F10	24,033,619	7,995,954	6,547,369	2,175,271	44,905	4,482,366	174,177	5,547	9,904	1,672,191	471,376	450,559
595		System Generation	F10	28,421,956	9,455,948	7,742,864	2,577,187	53,105	5,300,809	205,980	11,712	11,712	1,977,519	557,446	532,827
598		Wind Generation	F10	53,749,208	17,882,292	14,642,652	4,873,759	100,427	10,024,443	389,532	12,405	22,149	3,739,717	1,054,195	1,007,638
599		Total 403OP	F106	40,098,295	13,281,663	10,875,484	3,619,873	74,590	7,616,764	289,316	9,213	16,460	2,777,589	788,943	748,400
601		Transmission Depreciation	F106	-	-	-	-	-	-	-	-	-	-	-	-
603		Distribution Depreciation	F118	267,586	128,937	83,373	26,447	187	-	3,614	56	43	24,929	-	-
602		Land Rights	F119	831,358	400,593	259,030	82,166	581	-	11,228	175	134	77,451	-	-
603		Structures	F120	11,199,759	5,396,647	3,489,558	1,106,916	7,831	-	151,257	2,362	1,802	1,043,386	-	-
604		Station Equip	F121	(10,474,426)	(4,999,290)	(3,217,750)	(1,020,696)	(128,376)	-	(139,479)	(2,178)	(1,682)	(864,989)	-	-
605		Poles & Towers	F122	7,452,756	4,718,877	1,420,154	450,484	59,003	-	61,557	961	733	740,988	-	-
606		OH Conductors	F123	4,335,364	2,654,983	916,783	290,811	2,683	-	39,738	621	428,272	-	-	-
607		UG Conduit	F124	12,040,671	7,080,049	2,750,946	872,622	37,626	-	119,241	1,862	1,421	1,176,905	-	-
608		Line Transformer	F125	4,948,071	6,165,886	2,651,968	635,959	38,193	-	196,409	1,244	7,354	773,259	-	-
609		Services	F126	3,957,167	1,789,605	301,739	34,085	-	-	14,347	2,997	860,426	-	-	-
610		Meters	F127	2,585,987	1,277,422	-	34,601	-	-	5,803	1,212	300,945	-	-	7,573
611		Least Premises	F128	-	-	-	-	277,422	-	-	-	-	-	-	-
612		Least Property	F129	-	-	-	-	-	-	-	-	-	-	-	-
613		Street Lighting	F130	1,072,053	-	-	1,072,053	-	-	-	-	-	-	-	-
614		Total Distribution Expense	F130	45,017,533	27,293,534	9,045,511	2,513,394	1,367,201	111,312	469,114	25,254	14,508	4,162,560	7,573	7,573
615		General Depreciation	F107D	4,632,357	2,338,271	1,138,614	347,375	51,559	255,129	47,303	1,905	1,496	399,489	26,276	24,941
618		Site	F108D	3,592,784	1,192,632	976,569	6,698	6,698	676,356	25,979	827	1,477	70,579	70,579	82,994
619		System Generation	F109D	6,004,127	2,716,324	1,575,863	509,490	31,659	832,276	50,033	1,783	2,276	454,289	87,030	82,994
620		System Overheads	F110D	650,821	566,765	12,665	6,708	6,708	424	2,240	1,707	368	59,735	3	3
621		Customer - System	F111D	21,889	6,116	5,889	2,132	84	4,779	187	6	1,371	505	697	697
622		Energy	F112D	3,178	1,057	886	1,288	1	953	23	1	1	82	80	80
623		Simple Cycle Combustion Turbine	F113D	5,725	1,474	1,474	4,253	102	10,106	23	3	221	1,071	1,071	1,071
624		Cholla	F114D	14,953,775	6,499,330	3,725,546	1,189,512	96,816	1,779,744	126,161	6,241	5,646	1,163,330	185,527	176,921
625		Total General Expense	F115D	-	-	-	-	-	-	-	-	-	-	-	-
626		General Vehicles	F116D	-	-	-	-	-	-	-	-	-	-	-	-
627		General Depreciation	F117D	-	-	-	-	-	-	-	-	-	-	-	-
628		Mining Depreciation	F30	-	-	-	-	-	-	-	-	-	-	-	-
629		Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-	-
630		Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-	-
631		Experimental Plant Depreciation	F10	-	-	-	-	-	-	-	-	-	-	-	-
632		TOTAL DEPRECIATION EXPENSE		262,390,668	101,076,539	67,865,305	22,040,848	1,841,683	39,790,231	2,060,922	78,170	103,490	19,401,898	4,165,563	3,975,820
633		AMORTIZATION EXPENSE		-	-	-	-	-	-	-	-	-	-	-	-
634		Amort of LT Plant - Cap. Lease Gen	F10	728	242	198	66	1	136	5	0	0	51	14	14
635		Division	F102D	661,172	261,680	173,544	56,105	3,486	91,650	5,910	196	251	50,027	9,584	9,139
636		System Overheads	F42	34,172	29,758	655	12	352	22	118	90	19	3,136	0	0
637		Customer - System	F10	696,071	291,680	174,408	56,183	3,840	91,808	5,632	286	270	53,214	9,588	9,153
638		Total Amort. Cap. Lease General	F10	-	-	-	-	-	-	-	-	-	-	-	-
639		Amort of LT Plant - Cap. Lease Steam	F107D	4,541,626	2,062,809	1,150,072	360,843	38,276	428,445	42,412	1,627	1,582	368,220	44,288	42,043
640		Amort of LT Plant - Intangible Plant	F108D	4,765,249	1,554,354	1,287,325	431,810	8,898	891,171	34,312	1,099	1,962	331,335	95,906	89,276
641		Site	F109D	8,120,615	3,470,955	2,285,455	732,589	47,846	1,199,733	7,822	2,603	3,411	1,251,105	125,105	119,307
642		System Generation	F110D	1,437,758	1,107,758	603,633	178,446	17,846	1,199,733	4,560	4,560	4,560	1,181,815	4,351	4,351
643		System Overheads	F30	189,583	52,700	51,598	18,371	726	41,179	1,813	52	149	11,815	6,008	6,008
644		Energy	F10	19,857,767	8,623,601	4,798,125	1,544,012	111,255	2,558,315	156,418	9,893	7,913	1,524,340	267,267	256,637
645		Total Amort. Intangible Plant		-	-	-	-	-	-	-	-	-	-	-	-

		AMORTIZATION EXPENSE (continued)												
A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
ACCI	DESCRIPTION	Factor	Utah Jurisdiction Normalized	Residential Sch I	General Large Dist. Sch B	General +1 MW Sch B	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	Industrial CUST I	Industrial CUST 2
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TOTAL AMORTIZATION EXPENSE			22,885,961	9,700,531	5,605,407	1,810,472	120,370	3,078,956	179,060	10,719	9,141	1,740,595	321,939	308,870
Taxes Other Than Income			63,070,623	24,768,273	16,540,350	5,384,672	271,963	8,878,641	530,343	18,495	24,223	4,804,587	925,325	905,752
Customer - System			(2,508)	(961)	(660)	(214)	(13)	(356)	(21)	(1)	(1)	(189)	(37)	(36)
Total Taxes Other Than Income			63,068,116	24,765,292	16,539,690	5,384,458	271,950	8,878,285	530,322	18,495	24,222	4,804,398	925,288	905,716
DEFERRED ITC - Federal			(4,098,178)	(1,617,723)	(1,078,731)	(349,017)	(17,963)	(571,656)	(34,889)	(1,219)	(1,580)	(307,111)	(59,942)	(68,646)
DEFERRED ITC - Idaho														
TOTAL DEFERRED ITC			(4,098,178)	(1,617,723)	(1,078,731)	(349,017)	(17,963)	(571,656)	(34,889)	(1,219)	(1,580)	(307,111)	(59,942)	(68,646)
427 Interest on Long-Term Debt			154,052,563	60,309,806	40,720,992	13,159,785	659,103	21,871,796	1,291,492	45,505	59,881	11,382,699	2,300,888	2,250,616
DEFERRED INCOME TAXES			201,115,745	75,009,179	53,250,002	17,458,987	749,418	30,748,866	1,636,110	55,796	79,488	14,968,446	3,211,127	3,148,347
DEFERRED INCOME TAX - Federal-DR			0	0	0	0	0	0	0	0	0	0	0	0
DEFERRED INCOME TAX - State-DR			(137,634,115)	(55,914,842)	(35,806,537)	(11,588,412)	(660,750)	(17,988,540)	(1,188,864)	(42,210)	(51,756)	(10,659,001)	(1,871,616)	(1,831,538)
DEFERRED INCOME TAX - Federal-CR														
DEFERRED INCOME TAX - State-CR			63,481,630	19,894,338	17,443,415	5,870,554	88,668	12,760,327	447,245	13,566	27,733	4,279,444	1,339,511	1,316,809
TOTAL DEFERRED INCOME TAXES			26,847,515	63,979,496	17,636,878	4,282,142	128,918	12,771,787	436,381	13,546	26,007	4,272,887	1,337,695	1,315,311









	A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
	FERC ACCT	DESCRIPTION	COS Factor	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	Industrial Cust1	Industrial Cust2
902	F10	Land and Land Rights	F10	10,050,358	3,443,741	2,737,873	911,326	18,778	1,874,432	72,337	2,320	4,141	699,275	197,120	188,414
903	F10	Land and Land Rights	F10	2,300,217	765,279	626,638	208,574	4,298	429,900	16,670	948	160,043	160,043	45,115	43,122
904	F10	Structures and Improvements	F10	46,270,574	15,994,160	12,695,922	4,196,537	86,454	8,629,646	335,133	10,679	19,967	3,210,376	907,514	867,436
905	F10	Simple Cycle Combustion Turbine	F10	1,816,076	603,873	3,394	164,584	3,394	499,473	13,164	419	126,288	126,288	34,569	34,569
906	F10	Wind Generation	F10	21,925,010	7,994,422	5,972,931	40,965	40,965	4,089,102	158,995	5,060	9,035	1,526,480	430,020	411,029
907	F10	Total 341	F10	70,010,659	23,292,456	19,072,665	6,348,282	130,810	13,067,269	507,382	16,158	28,850	4,871,142	1,373,134	1,312,482
908	F10	Fuel Holders, Producers & Access	F10	3,591,234	1,194,799	978,343	325,638	6,710	669,780	26,026	829	1,480	249,868	70,436	67,325
909	F10	Simple Cycle Combustion Turbine	F10	1,008,823	335,568	274,775	7,310	7,310	188,112	233	233	70,177	70,177	19,782	18,909
910	F10	Total 342	F10	4,599,857	1,530,366	1,253,118	417,096	8,959	857,892	33,336	1,062	1,895	320,045	90,218	86,234
911	F10	Prime Movers	F10	577,581,749	192,160,703	157,347,966	52,372,781	1,079,175	107,721,315	4,185,866	133,302	238,006	40,186,491	11,328,232	10,827,941
912	F10	Simple Cycle Combustion Turbine	F10	22,946,920	7,634,411	6,251,325	2,060,733	42,875	4,279,893	166,301	9,468	1,596,581	1,596,581	450,063	430,187
913	F10	Wind Generation	F10	764,300,893	284,382,521	208,215,503	69,305,896	1,428,051	142,546,520	5,593,062	176,386	314,949	53,175,002	14,990,429	14,328,404
914	F10	Total 343	F10	1,384,831,361	484,077,635	371,614,795	123,757,351	2,950,100	234,546,528	9,891,419	314,993	562,411	94,961,075	26,766,724	25,986,551
915	F10	Generators	F10	120,750,745	40,173,617	32,895,576	10,946,196	225,615	22,520,499	875,106	49,768	8,401,493	2,369,310	2,369,310	263,718
916	F10	Simple Cycle Combustion Turbine	F10	6,932,080	2,306,297	1,888,478	628,574	12,952	1,292,863	50,238	1,600	2,957	482,315	133,961	129,966
917	F10	Wind Generation	F10	22,894,983	7,617,101	6,237,151	2,076,016	42,778	4,269,989	165,924	9,434	1,592,981	449,402	429,211	429,211
918	F10	Total 344	F10	150,577,727	50,097,016	41,021,205	13,663,775	281,345	28,083,351	1,091,268	34,752	62,049	2,953,313	2,822,885	2,822,885
919	F10	Accessory Electric Plant	F10	57,173,665	19,201,262	15,722,671	5,233,240	107,834	10,763,830	418,263	13,320	23,782	4,015,552	1,131,950	1,081,960
920	F10	Simple Cycle Combustion Turbine	F10	1,254,196	417,269	341,675	113,725	2,343	233,913	289	289	517	87,263	24,599	23,612
921	F10	Wind Generation	F10	47,302,807	15,737,563	12,866,488	4,289,262	88,382	8,282,813	342,813	10,917	19,492	3,291,194	927,760	886,787
922	F10	Total 345	F10	106,270,668	35,356,114	28,950,834	9,636,192	198,560	19,819,906	770,166	24,527	43,791	7,394,010	2,084,309	1,992,259
923	F10	Misc. Power Plant Equipment	F10	4,193,069	1,395,029	1,142,289	380,210	7,834	782,024	30,388	968	1,728	291,782	82,240	78,608
924	F10	Wind Generation	F10	1,076,968	358,919	293,895	97,822	2,016	201,202	7,818	445	75,060	21,159	20,224	20,224
925	F10	Unclassified Other Prod - Acct 300	F10	16,264	5,411	4,431	1,475	30	3,033	118	4	7	1,132	319	305
926	F10	Total Other Production Plant	F10	1,713,928,989	570,221,966	466,917,872	155,412,103	3,202,367	319,654,637	12,421,202	395,563	706,265	119,250,292	33,615,649	32,131,074
927	F10	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
928	F10	Experimental Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
929	F10	Total Production Plant	F10	5,019,380,788	1,669,941,522	1,387,407,061	455,137,015	9,378,393	836,134,668	36,376,504	1,158,437	2,068,355	349,234,204	89,446,169	84,098,469
930	F10	Land and Land Rights	F10	84,866,723	28,231,722	23,117,131	7,694,462	150,549	15,826,119	614,974	19,584	34,967	5,904,089	1,664,313	1,590,811
931	F10	Demand	F10	85,693,531	28,231,722	23,117,131	7,694,462	158,549	16,514,020	614,974	19,584	34,967	5,904,089	1,664,313	1,590,811
932	F10	Structures and Improvements	F10	71,529,206	23,797,674	19,486,376	6,485,977	133,648	13,340,955	518,387	16,508	29,475	4,976,798	1,402,917	1,340,960
933	F10	Demand	F10	71,529,206	23,797,674	19,486,376	6,485,977	133,648	13,340,955	518,387	16,508	29,475	4,976,798	1,402,917	1,340,960
934	F10	Station Equipment	F10	728,488,508	242,360,534	198,453,359	66,054,568	1,361,097	135,862,301	6,279,364	168,125	300,183	50,684,762	14,287,806	13,656,619
935	F10	Demand	F10	728,488,508	242,360,534	198,453,359	66,054,568	1,361,097	135,862,301	6,279,364	168,125	300,183	50,684,762	14,287,806	13,656,619
936	F10	Towers and Fixtures	F10	420,639,819	139,946,226	114,592,909	38,141,879	785,938	78,450,959	3,048,463	97,081	173,335	29,266,988	8,250,091	7,885,741
937	F10	Demand	F10	420,639,819	139,946,226	114,592,909	38,141,879	785,938	78,450,959	3,048,463	97,081	173,335	29,266,988	8,250,091	7,885,741
938	F10	Poles and Fixtures	F10	571,920,219	190,277,120	155,805,622	51,859,397	1,068,596	106,665,417	4,144,826	131,995	235,673	39,792,578	11,217,991	10,721,804
939	F10	Demand	F10	571,920,219	190,277,120	155,805,622	51,859,397	1,068,596	106,665,417	4,144,826	131,995	235,673	39,792,578	11,217,991	10,721,804
940	F10	Overhead Conductors	F10	576,063,442	190,277,120	155,805,622	51,859,397	1,068,596	110,594,088	4,144,826	131,995	235,673	39,792,578	11,431,744	10,721,804
941	F10	Demand	F10	576,063,442	190,277,120	155,805,622	51,859,397	1,068,596	110,594,088	4,144,826	131,995	235,673	39,792,578	11,431,744	10,721,804
942	F10	Underground Conductors	F10	385,551,750	128,272,570	105,034,108	34,960,263	720,379	71,906,949	2,794,174	88,983	188,876	26,825,591	7,561,907	7,227,949
943	F10	Demand	F10	385,551,750	128,272,570	105,034,108	34,960,263	720,379	71,906,949	2,794,174	88,983	188,876	26,825,591	7,561,907	7,227,949
944	F10	Underground Conduit	F10	1,406,015	467,779	383,034	127,492	2,627	282,227	10,190	324	579	97,827	27,576	26,359
945	F10	Demand	F10	1,406,015	467,779	383,034	127,492	2,627	282,227	10,190	324	579	97,827	27,576	26,359
946	F10	Underground Conductors	F10	3,191,624	1,061,849	869,480	289,404	5,963	595,251	23,130	737	1,315	222,064	62,588	59,833
947	F10	Demand	F10	3,191,624	1,061,849	869,480	289,404	5,963	595,251	23,130	737	1,315	222,064	62,588	59,833
948	F10	Roads and Trails	F10	4,958,493	1,649,664	1,350,820	449,616	9,265	924,779	35,935	1,144	2,043	344,988	97,252	92,957
949	F10	Demand	F10	4,958,493	1,649,664	1,350,820	449,616	9,265	924,779	35,935	1,144	2,043	344,988	97,252	92,957
950	F10	Unclassified Trans Plant - Acct 300	F10	29,114,580	9,686,383	7,931,553	2,639,992	0	54,399	210,999	0	6,719	2,025,709	571,030	545,812
951	F10	Unclassified Trans Sub - Acct 300	F10	-	0	0	0	0	0	0	0	0	0	0	0
952	F10	Total Transmission Plant	F10	2,311,859,989	765,751,543	627,034,391	208,703,039	4,300,461	439,142,954	16,600,443	531,201	948,444	160,141,314	45,468,353	43,148,845

888 989 990 991 992 993 994 995 996 997 998 999 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 1038 1039 1040 1041 1042 1043 1044 1045 1046 1047 1048 1049 1050 1051 1052 1053 1054 1055	A FERC ACCT	B DESCRIPTION	C COS Factor	DISTRIBUTION PLANT										Q Industrial Cust 2		
				D Utah Jurisdiction Normalized	E Residential Sch 1	F General Large Dist. Sch 6	G General +1 MW Sch 8	H Street & Area Lighting Sch. 7,11,12	I Trans Sch 9	J General Irrigation Sch 10	K Traffic Signals Sch 15	L Outdoor Lighting Sch 15	M Small Dist. Sch 23		P General Industrial Cust 1	
	F20 A	Land and Land Rights Demand Primary Assigned		37,492,679	18,065,991	11,661,759	3,705,547	26,214	0	506,352	7,908	6,033	3,492,874	0	0	
	F20 A	Structures and Improvements Demand Primary Assigned		37,492,679	18,065,991	11,661,759	3,705,547	26,214	0	506,352	7,908	6,033	3,492,874	0	0	
	F20 A	Station Equipment Demand Primary Assigned		47,792,824	14,891,021	14,891,021	4,723,550	33,416	0	645,459	10,081	7,690	4,452,451	0	0	
	F20 A	Poles, Towers & Fixtures Demand Primary Assigned		47,792,824	14,891,021	14,891,021	4,723,550	33,416	0	645,459	10,081	7,690	4,452,451	0	0	
	F20 A	Overhead Conductors Demand Primary Assigned		460,967,340	143,625,625	143,625,625	45,659,193	322,297	0	6,225,630	97,231	74,171	42,944,408	0	0	
	F20 A	Underground Conductors Demand Primary Assigned		460,967,340	143,625,625	143,625,625	45,659,193	322,297	0	6,225,630	97,231	74,171	42,944,408	0	0	
	F20 A	Demand Secondary Assigned		342,649,692	165,107,071	106,760,374	33,865,400	239,572	0	4,627,607	72,275	55,134	31,921,788	0	0	
	F20 A	Demand Secondary Assigned		342,649,692	165,107,071	106,760,374	33,865,400	239,572	0	4,627,607	72,275	55,134	31,921,788	0	0	
	F20 A	Demand Secondary Assigned		347,526,244	165,870,146	106,760,374	33,865,400	4,259,353	0	4,627,607	72,275	55,134	32,017,455	0	0	
	F20 A	Demand Secondary Assigned		139,013,868	66,984,367	43,313,163	13,739,281	97,195	0	1,877,432	29,322	22,368	12,950,740	0	0	
	F20 A	Demand Secondary Assigned		86,584,749	76,536,238	1,702,320	1,702,320	1,702,320	0	1,877,432	29,322	22,368	9,646,511	0	0	
	F20 A	Underground Conduit Demand Primary Assigned		227,300,937	143,920,605	43,313,163	13,739,281	1,799,515	0	1,877,432	29,322	22,368	22,599,251	0	0	
	F20 A	Underground Conduit Demand Primary Assigned		122,185,001	58,875,312	38,069,719	12,076,018	85,429	0	1,690,152	25,772	19,660	11,352,938	0	0	
	F20 A	Underground Conduit Demand Primary Assigned		57,816,474	51,373,735	0	0	25,971	0	1,690,152	25,772	19,660	6,442,738	0	0	
	F20 A	Underground Conduit Demand Primary Assigned		180,027,446	110,249,048	38,069,719	12,076,018	111,400	0	1,690,152	25,772	19,660	17,825,676	0	0	
	F20 A	Underground Conduit Demand Primary Assigned		361,104,336	173,988,067	112,509,934	35,689,048	252,473	0	4,876,603	76,167	58,102	33,640,741	0	0	
	F20 A	Underground Conduit Demand Primary Assigned		130,059,349	115,666,277	0	0	1,286,359	0	4,876,603	76,167	58,102	14,483,073	0	0	
	F20 A	Underground Conduit Demand Primary Assigned		492,447,044	289,564,344	112,509,934	35,689,048	1,538,832	0	4,876,603	76,167	58,102	48,133,814	0	0	
	F21 A	Line Transformers Demand Secondary Assigned		461,359,805	271,433,044	117,194,463	##	1,681,319	0	8,646,822	54,747	323,730	34,040,197	0	0	
	F21 A	Line Transformers Demand Secondary Assigned		461,359,805	271,433,044	117,194,463	27,896,025	1,681,319	0	8,646,822	54,747	323,730	34,040,197	0	0	
	F70 A	Services Customer Assigned		247,394,868	197,825,000	18,982,278	1,705,943	0	0	0	717,232	149,815	28,016,601	0	0	
	F70 A	Services Customer Assigned		247,394,868	197,825,000	18,982,278	1,705,943	0	0	0	717,232	149,815	28,016,601	0	0	
	F60 A	Meters Customer Assigned		77,249,232	53,461,906	9,013,608	1,033,599	0	3,325,125	763,658	173,357	36,211	8,989,902	226,233	226,233	
	F60 A	Meters Customer Assigned		77,249,232	53,461,906	9,013,608	1,033,599	0	3,325,125	763,658	173,357	36,211	8,989,902	226,233	226,233	
	F20 A	Install on Customers' Premises Demand Primary Assigned		0	0	0	0	0	0	0	0	0	0	0	0	
	F20 A	Install on Customers' Premises Demand Primary Assigned		4,572,361	4,572,361	0	0	4,572,361	0	0	0	0	0	0	0	
	F20 A	Install on Customers' Premises Demand Primary Assigned		4,572,361	4,572,361	0	0	4,572,361	0	0	0	0	0	0	0	
	F20 A	Leased Property Demand Primary Assigned		0	0	0	0	0	0	0	0	0	0	0	0	
	F20 A	Leased Property Demand Primary Assigned		0	0	0	0	0	0	0	0	0	0	0	0	
	F20 A	Street Lights		24,417,797	0	0	0	24,417,797	0	0	0	0	0	0	0	
	F20 A	Street Lights		24,417,797	0	0	0	24,417,797	0	0	0	0	0	0	0	
	D00 DS0	Unclassified Dist Plant - Acct 300		5,584,079	4,970,706	0	0	0	0	0	0	0	623,372	0	0	
	D00 DS0	Unclassified Dist Sub - Acct 300		0	0	0	0	0	0	0	0	0	0	0	0	
	TOTAL	DISTRIBUTION PLANT		2,614,144,654	1,500,609,831	616,032,444	180,091,603	38,762,504	3,325,125	28,818,676	1,364,092	762,514	243,136,000	226,233	226,233	

GENERAL PLANT		C	D	E	F	G	H	I	J	K	L	M	P	Q
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	Industrial Cust 1	Industrial Cust 2
A	B													
FERC ACCT	DESCRIPTION													
1056	Land and Land Rights	F107D	4,069,287	2,053,546	999,968	306,076	45,281	224,062	41,843	1,673	1,314	350,844	23,077	21,094
1057	Situs	F107D	1,025	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1058	System Generation	F105D	2,370,938	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1059	System Overheads	F102D	520,568	453,327	10,130	180	5,386	10,130	1,792	1,365	295	47,780	2	2
1060	Customer - System	F42	6,966,464	3,447,841	1,634,176	507,015	63,181	554,011	63,147	3,744	2,900	575,519	57,546	54,774
1061	Total Land & Land Rights													
1062	Structures and Improvements	F107D	40,969,357	20,680,321	10,070,218	3,072,286	456,000	2,256,428	418,361	16,846	13,228	3,533,188	232,396	220,684
1063	Situs	F107D	1,025	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1064	System Generation	F105D	2,370,938	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1065	System Overheads	F102D	520,568	453,327	10,130	180	5,386	10,130	1,792	1,365	295	47,780	2	2
1066	Customer - System	F42	6,966,464	3,447,841	1,634,176	507,015	63,181	554,011	63,147	3,744	2,900	575,519	57,546	54,774
1067	Total Structures and Improvements													
1068	Office Furniture & Equipment	F107D	2,842,402	1,424,757	698,650	213,149	31,636	156,646	29,025	1,169	918	245,135	15,133	15,204
1069	Situs	F107D	1,025	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1070	System Generation	F105D	2,370,938	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1071	System Overheads	F102D	520,568	453,327	10,130	180	5,386	10,130	1,792	1,365	295	47,780	2	2
1072	Customer - System	F42	6,966,464	3,447,841	1,634,176	507,015	63,181	554,011	63,147	3,744	2,900	575,519	57,546	54,774
1073	Total Office Furniture & Equipment													
1074	Transportation Equipment	F107D	32,083,423	16,194,723	7,885,970	2,405,902	357,093	1,787,005	327,618	13,192	10,559	2,766,833	181,989	172,739
1075	Situs	F107D	1,025	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1076	System Generation	F105D	2,370,938	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1077	System Overheads	F102D	520,568	453,327	10,130	180	5,386	10,130	1,792	1,365	295	47,780	2	2
1078	Customer - System	F42	6,966,464	3,447,841	1,634,176	507,015	63,181	554,011	63,147	3,744	2,900	575,519	57,546	54,774
1079	Total Transportation Equipment													
1080	Stores Equipment	F107D	3,415,506	1,724,042	839,517	256,123	38,015	188,110	34,877	1,404	1,103	294,549	19,374	18,389
1081	Situs	F107D	1,025	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1082	System Generation	F105D	2,370,938	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1083	System Overheads	F102D	520,568	453,327	10,130	180	5,386	10,130	1,792	1,365	295	47,780	2	2
1084	Customer - System	F42	6,966,464	3,447,841	1,634,176	507,015	63,181	554,011	63,147	3,744	2,900	575,519	57,546	54,774
1085	Total Stores Equipment													
1086	Tools, Shop & Garage Equipment	F107D	12,508,145	6,313,726	3,074,449	837,972	139,217	688,890	127,726	5,143	4,039	1,078,686	70,951	67,345
1087	Situs	F107D	1,025	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1088	System Generation	F105D	2,370,938	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1089	System Overheads	F102D	520,568	453,327	10,130	180	5,386	10,130	1,792	1,365	295	47,780	2	2
1090	Customer - System	F42	6,966,464	3,447,841	1,634,176	507,015	63,181	554,011	63,147	3,744	2,900	575,519	57,546	54,774
1091	Total Tools, Shop & Garage Equipment													
1092	Laboratory Equipment	F107D	7,621,242	3,846,988	1,873,289	571,509	84,825	419,742	77,824	3,134	2,461	657,246	43,231	41,033
1093	Situs	F107D	1,025	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1094	System Generation	F105D	2,370,938	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1095	System Overheads	F102D	520,568	453,327	10,130	180	5,386	10,130	1,792	1,365	295	47,780	2	2
1096	Customer - System	F42	6,966,464	3,447,841	1,634,176	507,015	63,181	554,011	63,147	3,744	2,900	575,519	57,546	54,774
1097	Total Laboratory Equipment													
1098	Power Operated Equipment	F107D	43,785,482	22,101,562	10,762,287	3,283,426	487,338	2,411,499	447,113	18,004	14,137	3,776,004	246,368	235,743
1099	Situs	F107D	1,025	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1100	System Generation	F105D	2,370,938	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1101	System Overheads	F102D	520,568	453,327	10,130	180	5,386	10,130	1,792	1,365	295	47,780	2	2
1102	Customer - System	F42	6,966,464	3,447,841	1,634,176	507,015	63,181	554,011	63,147	3,744	2,900	575,519	57,546	54,774
1103	Total Power Operated Equipment													
1104	Communication Equipment	F107D	59,266,316	29,915,810	14,567,410	4,444,317	659,642	3,284,111	605,194	24,370	19,135	5,111,051	336,181	319,093
1105	Situs	F107D	1,025	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1106	System Generation	F105D	2,370,938	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1107	System Overheads	F102D	520,568	453,327	10,130	180	5,386	10,130	1,792	1,365	295	47,780	2	2
1108	Customer - System	F42	6,966,464	3,447,841	1,634,176	507,015	63,181	554,011	63,147	3,744	2,900	575,519	57,546	54,774
1109	Total Communication Equipment													
1110	Simple Cycle Combustion Turbine	F107D	144,743,372	60,000,474	37,526,178	12,022,836	910,155	16,049,724	1,282,261	46,122	53,844	11,207,600	1,879,950	1,794,429
1111	Situs	F107D	1,025	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1112	System Generation	F105D	2,370,938	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1113	System Overheads	F102D	520,568	453,327	10,130	180	5,386	10,130	1,792	1,365	295	47,780	2	2
1114	Customer - System	F42	6,966,464	3,447,841	1,634,176	507,015	63,181	554,011	63,147	3,744	2,900	575,519	57,546	54,774
1115	Total Simple Cycle Combustion Turbine													
1116	Simple Cycle Combustion Turbine	F107D	144,743,372	60,000,474	37,526,178	12,022,836	910,155	16,049,724	1,282,261	46,122	53,844	11,207,600	1,879,950	1,794,429
1117	Situs	F107D	1,025	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1118	System Generation	F105D	2,370,938	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1119	System Overheads	F102D	520,568	453,327	10,130	180	5,386	10,130	1,792	1,365	295	47,780	2	2
1120	Customer - System	F42	6,966,464	3,447,841	1,634,176	507,015	63,181	554,011	63,147	3,744	2,900	575,519	57,546	54,774
1121	Total Simple Cycle Combustion Turbine													
1122	Power Operated Equipment	F107D	43,785,482	22,101,562	10,762,287	3,283,426	487,338	2,411,499	447,113	18,004	14,137	3,776,004	246,368	235,743
1123	Situs	F107D	1,025	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1124	System Generation	F105D	2,370,938	940,771	623,899	201,689	12,633	329,464	19,807	706	891	179,849	34,454	32,852
1125	System Overheads	F102D	520,568	453,327	10,130	180	5,386	10,130	1,792	1,365	295	47,780	2	2
1126	Customer - System	F42	6,966,464	3,447,841	1,634,176	507,015	63,181	554,011	63,147	3,744	2,900			

	A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
	FERC ACCT	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	Industrial Cust 1	Industrial Cust 2
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	ACCT	DESCRIPTION	COG 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	Industrial Cust 1	Industrial Cust 2
1208		Production	F10	427,398	142,195	116,424	39,755	769	79,771	3,027	-	99	176	29,737	8,383
1209		Transmission	F20	4,140,116	1,934,331	1,289,854	409,104	2,895	-	55,914	-	873	365,599	-	-
1210		Distribution	F102	-	-	-	-	-	-	-	-	-	-	-	-
1211		General	F30	14,084,156	3,936,260	3,853,970	1,372,150	54,224	3,075,768	120,833	3,920	11,127	882,500	324,999	448,755
1212		Mining	F30	18,651,670	6,073,396	5,260,358	1,820,039	57,917	3,155,479	179,494	4,892	11,969	1,297,936	333,382	456,768
1213		Total Plant Held For Future Use	F10	15,449,004	5,139,864	4,208,702	1,400,853	28,885	2,881,301	111,962	3,566	6,366	1,074,888	303,005	289,623
1221		Electric Plant Acquisition Adjust	F30	-	-	-	-	-	-	-	-	-	-	-	-
1222		Nuclear Fuel	F11	4,637,895	1,460,760	1,285,356	430,979	11,729	914,273	35,633	1,144	2,495	311,996	96,317	107,223
1223		Weatherization	F30	96,540,382	25,981,247	26,417,162	9,405,456	371,682	21,082,968	825,353	26,889	76,688	6,646,129	2,227,719	3,076,010
1224		Fuel Stock	F30	100,466,196	28,078,999	27,491,884	9,786,124	386,804	21,940,743	859,463	27,982	79,371	6,296,242	2,316,355	3,201,159
1231		Total Fuel Stock	F30	-	-	-	-	-	-	-	-	-	-	-	-
1232		Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-	-	-	-
1233		DG&T Working Capital Deposit	F30	(1,559,088)	(435,736)	(426,627)	(151,894)	(6,003)	(340,481)	(13,337)	(434)	(1,332)	(97,691)	(35,977)	(49,676)
1234		DG&T Working Capital Deposit	F30	(1,233,921)	(344,858)	(337,649)	(120,215)	(4,751)	(269,470)	(10,556)	(343)	(975)	(77,316)	(26,473)	(39,316)
1235		Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-
1236		Materials and Supplies	F102D	86,936,925	31,956,650	23,291,073	7,650,587	300,605	14,241,150	674,379	22,759	34,501	6,296,462	1,496,956	1,430,804
1237		Cholla	F10	86,936,925	31,956,650	23,291,073	7,650,587	300,605	14,241,150	674,379	22,759	34,501	6,296,462	1,496,956	1,430,804
1241		Total Materials and Supplies	F102D	-	-	-	-	-	-	-	-	-	-	-	-
1242		Stores Expense Undistributed	F102D	-	-	-	-	-	-	-	-	-	-	-	-
1243		Provo Working Capital Deposit	F102D	(116,375)	(42,161)	(31,178)	(10,241)	(402)	(19,063)	(903)	(30)	(46)	(6,431)	(2,004)	(1,915)
1244		Prepayments	F102D	12,210,507	4,737,473	3,219,353	1,044,675	59,279	1,785,964	100,109	3,527	4,677	914,634	184,691	176,124
1245		System Energy	F30	1,491,983	416,981	408,264	145,357	5,744	325,827	12,763	415	1,179	93,486	34,428	47,538
1246		Total Prepayments	F30	13,702,489	5,154,455	3,627,617	1,190,032	65,024	2,091,790	112,872	3,942	5,856	1,008,121	219,119	223,663
1251		Misc Regulatory Assets	F102D	130,546,127	55,382,944	33,709,375	10,745,952	837,409	15,228,102	1,151,938	42,660	47,990	10,239,578	1,692,018	1,518,560
1252		Simple Cycle Combustion Turbine	F10	130,546,127	55,382,944	33,709,375	10,745,952	837,409	15,228,102	1,151,938	42,660	47,990	10,239,578	1,692,018	1,518,560
1253		Total Misc Regulatory Assets	F102D	-	-	-	-	-	-	-	-	-	-	-	-
1254		Misc Deferred Debits	F30	33,416,121	11,108,710	9,091,329	3,025,821	62,628	6,260,757	241,959	7,708	13,750	2,322,598	655,573	625,287
1255		System Energy	F30	6,324,950	1,767,706	1,730,751	616,209	24,351	1,381,274	54,107	1,760	4,997	396,315	145,951	201,528
1256		Cash Working Capital	F137D	21,979,619	7,715,205	5,990,472	1,946,475	128,627	3,600,981	171,686	7,228	14,729	1,687,261	367,944	459,010
1260		Other Working Capital	F137D	4,252,446	2,083,704	1,032,949	320,726	80,161	272,876	38,438	2,074	1,089	369,482	28,027	22,919
1261		Cholla	F30	4,252,446	2,083,704	1,032,949	320,726	80,161	272,876	38,438	2,074	1,089	369,482	28,027	22,919
1262		Total Other Working Capital	F30	-	-	-	-	-	-	-	-	-	-	-	-
1264		Nuclear Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
1265		Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	-	-	-	-
1266		Impact Housing - Notes Receivable	F30	433,456,056	154,638,618	115,894,513	38,653,495	2,022,967	71,339,712	3,607,127	124,886	220,461	31,018,451	7,490,192	8,445,634
1267		TOTAL RATE BASE ADDITIONS		-	-	-	-	-	-	-	-	-	-	-	-



	A	B	C	D	E	E	E	G	H	I	J	K	L	M	P	Q
	FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist Sch 6	General -1 MW 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	Industrial Cust 1	Industrial Cust 2
1271		Distribution - METER - Unbundled														
1272	235	Customer Service Deposits	F51	(15,625,768)	(4,811,270)	(673,766)	(1,896,160)	(25,532)	(2,859,843)	(131,725)	0	0	0	(5,427,471)	0	0
1273	2281	Accum Prov for Property Insurance	F102D	0	0	0	0	0	(2,859,843)	0	0	0	0	0	0	0
1274	2282	Accum Prov for Property Insurance	F102D	(14,128,345)	(5,591,741)	(3,708,407)	(1,198,894)	(74,498)	(1,958,434)	(117,733)	(4,196)	(5,355)	(1,069,013)	(204,791)	(204,791)	(195,294)
1275	2283	Accum Prov for Pension & Benefits	F102D	(1,407,040)	(566,881)	(369,320)	(119,337)	(7,419)	(195,040)	(11,725)	(418)	(533)	(106,463)	(20,395)	(20,395)	(19,449)
1276	2284	Accum Hydro Relicensing Obligation	F10	(627,456)	(208,754)	(170,935)	(56,895)	(1,172)	(117,023)	(4,547)	(145)	(259)	(43,657)	(12,306)	(12,306)	(11,763)
1277	2538	Reg Liabilities - Insurance Provision	F30	(785,402)	(261,302)	(213,963)	(71,217)	(1,467)	(146,481)	(5,892)	(181)	(324)	(54,646)	(15,404)	(15,404)	(14,724)
1278	2282	Accum Misc Oper Prov - Trojan	F10	(2,099,103)	(698,369)	(571,849)	(190,338)	(3,922)	(391,491)	(15,213)	(484)	(865)	(146,060)	(41,170)	(41,170)	(39,352)
1279	252	Customer Advances for Const	F50	(9,924,958)	(3,874,430)	(547,905)	(175,544)	(9,501)	(1,711,456)	(37,422)	(28,613)	(73,537)	(3,466,549)	0	0	0
1280	2539	SO2 Emissions	F30	(23,868)	(6,671)	(6,531)	(2,325)	(92)	(5,212)	(204)	(7)	(19)	(1,486)	(551)	(551)	(761)
1281	2539	Other Deferred Credits	F10	(11,241,833)	(3,740,143)	(3,062,651)	(1,019,364)	(21,005)	(2,096,647)	(81,472)	(2,595)	(4,632)	(782,175)	(220,488)	(220,488)	(210,751)
1282	190	Accum Deferred Income Taxes	F104D	136,950	716,863	(282,106)	(102,157)	8,532	(216,443)	8,532	1,876	(224)	59,683	(22,279)	(22,279)	(21,707)
1283	1301	IBT	F141	38,349,644	18,644,912	8,538,511	2,734,111	481,298	3,761,021	289,784	25,869	13,735	3,096,073	390,209	390,209	374,120
1284	1303	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-	-
1285	1304	Simple Cycle Combustion Turbine	F42	-	-	-	-	-	-	-	-	-	-	-	-	-
1286	1305	Total Accum Deferred Income Taxes	F10	38,486,594	19,361,765	8,256,405	2,631,954	489,830	3,544,576	284,705	27,745	13,511	3,155,757	367,931	367,931	352,413
1287	281	Accum Deferred Income Taxes	F104D	-	-	-	-	-	-	-	-	-	-	-	-	-
1288	282	Accum Deferred Income Taxes	F104D	(1,171,978,702)	(704,411,022)	(462,959,892)	(149,782,951)	(7,626,133)	(246,398,477)	(14,799,798)	(547,345)	(689,017)	(134,149,114)	(25,736,069)	(25,736,069)	(24,878,653)
1289	1310	Labor	F138D	4,053,536	1,856,075	1,856,122	594,347	104,626	817,579	62,994	5,624	2,988	673,032	84,825	84,825	81,327
1290	1311	Total Accum Deferred Income Taxes	F42	(1,763,642,166)	(790,357,947)	(461,103,770)	(149,188,634)	(7,521,507)	(245,580,898)	(14,736,805)	(541,721)	(686,031)	(133,476,082)	(25,651,245)	(25,651,245)	(24,797,626)
1291	283	Accum Deferred Income Taxes	F104D	(21,362,003)	(7,867,287)	(5,717,218)	(1,884,841)	(62,817)	(3,572,641)	(165,394)	(6,667)	(8,753)	(1,539,166)	(374,425)	(374,425)	(363,796)
1292	1316	Customer - System	F42	(57,587,143)	(27,997,841)	(12,821,722)	(4,106,635)	(722,734)	(5,647,676)	(435,149)	(38,847)	(20,625)	(4,649,170)	(951,791)	(951,791)	(935,952)
1293	1316	Total Accum Deferred Income Taxes	F42	(78,949,146)	(35,865,138)	(19,538,940)	(5,990,475)	(785,551)	(9,220,318)	(600,543)	(44,503)	(29,378)	(6,189,336)	(860,377)	(860,377)	(835,667)
1294	255	Accum Investment Tax Credit	F104D	(80,741)	(31,926)	(21,201)	(6,880)	(347)	(11,259)	(678)	(24)	(31)	(6,101)	(1,176)	(1,176)	(1,136)
1295	1321	TOTAL RATE BASE DEDUCTIONS	F104D	(1,860,049,232)	(736,442,807)	(480,732,745)	(157,084,139)	(7,962,184)	(260,749,524)	(15,459,653)	(595,142)	(787,454)	(147,612,281)	(26,759,973)	(26,759,973)	(25,863,930)
1296	1322															
1297	1323															
1298	1324															
1299	1325	Steam Prod Accumulated Depr	F10	(1,037,760,301)	(345,261,515)	(282,712,315)	(94,099,879)	(1,938,989)	(193,546,462)	(7,520,866)	(239,508)	(427,634)	(72,204,403)	(20,353,811)	(20,353,811)	(19,454,921)
1300	1326	Cholla	F10	(73,882,000)	(24,690,446)	(20,127,337)	(6,890,319)	(138,044)	(13,779,290)	(535,438)	(17,051)	(30,445)	(5,140,499)	(1,449,063)	(1,449,063)	(1,385,068)
1301	1327	Total Steam Prod Accumulated Depr	F10	(1,111,642,301)	(369,941,961)	(302,839,651)	(100,799,198)	(2,077,033)	(207,325,752)	(8,096,305)	(256,559)	(488,079)	(77,344,902)	(21,802,874)	(21,802,874)	(20,839,989)
1302	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-	-	-
1303	108HP	Hydraulic Prod Accum Depr	F10	(126,802,695)	(42,187,093)	(34,544,281)	(11,497,952)	(236,923)	(23,649,212)	(918,968)	(29,265)	(52,252)	(8,822,570)	(2,487,008)	(2,487,008)	(2,377,174)
1304	108OP	Other Production - Accum Depr	F10	(117,611,454)	(39,729,179)	(32,040,353)	(10,664,528)	(219,750)	(21,935,008)	(852,555)	(27,144)	(48,465)	(8,183,070)	(2,306,738)	(2,306,738)	(2,204,865)
1305	1334	Simple Cycle Combustion Turbine	F10	(11,514,132)	(3,930,737)	(3,136,743)	(1,044,553)	(21,513)	(2,147,432)	(83,444)	(2,657)	(4,745)	(801,171)	(225,629)	(225,629)	(215,856)
1306	1335	Wind Generation	F10	(206,366,739)	(68,657,948)	(56,219,551)	(18,712,496)	(385,583)	(39,488,225)	(1,495,883)	(47,628)	(85,038)	(14,358,409)	(4,047,514)	(4,047,514)	(3,888,763)
1307	1336	Total Other Production - Accum Depr	F10	(335,492,326)	(111,617,864)	(91,396,647)	(30,421,078)	(626,846)	(62,570,666)	(2,431,383)	(77,429)	(138,248)	(23,342,599)	(6,580,081)	(6,580,081)	(6,289,484)
1308	1337	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-	-	-
1309	1338															
1310	1340															
1311	1341															
1312	1342	TOTAL PRODUCTION PLANT DEPRECIATION		(1,573,937,322)	(523,646,918)	(428,780,560)	(142,716,228)	(2,940,802)	(293,545,629)	(11,406,653)	(363,254)	(648,578)	(109,510,071)	(30,869,963)	(30,869,963)	(29,506,646)
1313	1343															
1314	1344															
1315	1345															
1316	1346															
1317	1347	Transmission Plant Accum Depr	F106	(609,866,395)	(202,004,592)	(165,408,490)	(55,055,661)	(1,134,458)	(115,845,530)	(4,400,286)	(140,130)	(250,199)	(42,245,140)	(11,999,260)	(11,999,260)	(11,382,628)
1318	106360	Land and Land Rights	F118	(3,360,196)	(1,619,123)	(1,046,951)	(332,101)	(2,349)	-	(45,381)	(709)	(541)	(315,041)	-	-	-
1319	106361	Structures and Improvements	F119	(8,915,904)	(4,296,163)	(2,777,967)	(881,193)	(6,234)	-	(120,112)	(1,881)	(1,435)	(830,619)	-	-	-
1320	106362	Station Equipment	F120	(98,103,209)	(47,271,408)	(30,566,448)	(9,695,921)	(68,591)	-	(1,324,919)	(20,693)	(15,785)	(9,139,442)	-	-	-
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	FERC ACCT	DESCRIPTION	COG 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	Industrial Cust1	Industrial Cust2
1358		Distribution - METER - Unbundled													
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Rocky Mountain Power  
Cost Of Service By Rate Schedule  
State of Utah  
2010 Protocol (Non Wgt)  
12 Months Ended June 2015

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	DESCRIPTION	Utah Jurisdiction Normalized	Residential SEUL	General Large Dist. SEUL	General +1 MW SEUL	Street & Area Lighting SEUL	General Trans SEUL	Irrigation SEUL	Traffic Signals SEUL	Outdoor Lighting SEUL	Small Dist. SEUL	Industrial SEUL	Industrial SEUL	Industrial SEUL
14	Operating Revenues	1,418,046,337	435,910,305	408,909,081	133,427,895	4,130,057	265,600,556	10,617,175	316,826	1,053,235	98,340,398	26,814,282	33,524,827	
15	Operating Expenses	967,942,359	295,895,711	264,250,640	91,090,600	2,802,559	196,152,328	7,666,332	247,253	566,044	63,940,116	20,681,908	24,627,868	
16	Depreciation Expense	167,194,488	55,624,226	45,548,660	15,160,663	312,436	31,183,141	1,211,722	36,588	68,905	11,632,764	3,279,296	3,134,887	
17	Amortization Expense	11,260,828	3,741,149	3,066,725	1,021,588	21,877	2,103,063	81,911	2,614	4,710	782,584	221,178	213,257	
18	Taxes Other Than Income	32,438,995	10,667,948	8,843,884	2,957,317	66,303	6,230,220	238,220	7,593	14,283	2,240,522	644,150	638,330	
19	Income Taxes - Federal	(23,648,945)	(11,126,516)	(9,100,380)	(3,660,417)	(110,799)	(9,564,742)	(280,247)	(16,421)	(82,961)	(590,070)	(1,376,848)	(1,376,848)	
20	Income Taxes - State	978,084	(117,426)	1,265,603	154,488	22,889	(490,731)	(7,702)	(1,264)	13,001	211,451	(104,877)	32,662	
21	Income Taxes Deferred	53,668,130	17,648,619	14,631,790	4,892,742	108,173	10,125,855	394,124	12,582	23,631	3,706,839	1,065,716	1,057,080	
22	Investment Tax Credit Adj	(2,068,328)	(680,203)	(563,898)	(188,562)	(4,169)	(390,243)	(15,189)	(484)	(911)	(142,859)	(41,072)	(40,739)	
23	Misc Revenues & Expense	(196,415)	(64,008)	(53,537)	(17,970)	(414)	(37,386)	(1,454)	(46)	(90)	(13,502)	(3,934)	(3,932)	
24	Total Operating Expenses	1,207,568,803	371,891,421	337,899,946	113,410,818	3,439,533	235,401,648	9,287,717	290,393	792,534	81,767,946	24,385,518	28,321,729	
25	Operating Revenue For Return	210,477,534	63,718,884	71,009,435	20,017,077	690,524	30,198,908	1,329,458	28,433	260,701	16,572,552	2,448,764	4,202,799	
26	Rate Base :													
27	Electric Plant In Service	5,609,579,101	1,821,780,115	1,901,206,020	501,012,928	10,713,190	1,034,288,027	40,205,422	1,281,617	2,350,246	381,878,367	108,792,437	106,060,731	
28	Plant Held For Future Use	14,084,156	3,936,260	3,853,970	1,372,150	54,224	3,075,768	120,483	3,920	11,127	882,500	324,959	448,755	
29	Electric Plant Acquisition Adj	15,449,004	5,139,864	4,208,702	1,400,853	28,865	2,881,301	111,962	3,566	6,366	1,074,898	303,005	289,623	
30	Nuclear Fuel													
31	Prepayments	6,594,500	2,114,583	1,798,320	608,032	15,278	1,277,467	49,742	1,593	3,281	448,505	134,505	143,195	
32	Fuel Stock	97,675,186	27,298,404	26,727,708	9,516,015	376,051	21,330,792	835,561	27,184	77,164	6,120,235	2,253,905	3,112,167	
33	Materials & Supplies	75,594,176	25,150,085	20,593,777	6,854,572	141,243	14,088,617	547,847	17,447	31,150	5,259,627	1,482,644	1,417,166	
34	Misc Deferred Debts	50,430,428	16,441,542	13,746,206	4,615,514	106,759	9,807,123	373,748	11,940	23,171	3,465,049	1,011,001	1,028,375	
35	Cash Working Capital	15,010,155	4,530,144	4,234,788	1,421,288	46,261	2,948,081	116,800	3,628	10,799	1,011,489	303,563	383,306	
36	Weatherization Loans													
37	Miscellaneous Rate Base													
38	Total Rate Base Additions	5,784,416,706	1,906,390,996	1,976,369,491	526,807,382	11,481,872	1,089,317,175	42,361,564	1,350,894	2,513,306	400,140,669	114,606,060	112,883,318	
39	Rate Base Deductions :													
40	Accum Provision For Depreciation	(1,687,822,220)	(557,295,246)	(469,902,387)	(163,582,881)	(3,311,489)	(317,225,702)	(12,336,157)	(393,324)	(725,519)	(116,882,665)	(33,379,457)	(32,686,605)	
41	Accum Provision For Amortization	(87,506,319)	(32,267,422)	(26,567,442)	(8,863,382)	(188,619)	(18,268,842)	(710,894)	(22,658)	(41,407)	(6,761,748)	(1,923,654)	(1,870,841)	
42	Accum Deferred Income Taxes	(921,559,690)	(304,665,239)	(250,862,349)	(83,796,235)	(1,781,340)	(173,287,187)	(6,715,684)	(214,641)	(391,696)	(63,923,452)	(18,195,154)	(17,726,112)	
43	Unamortized ITC	(40,750)	(13,471)	(11,093)	(3,705)	(79)	(7,663)	(287)	(9)	(17)	(2,827)	(805)	(784)	
44	Customer Advance For Construction													
45	Customer Service Deposits	(18,019,783)				(33,716)	(3,361,523)	(130,624)	(4,160)	(7,435)	(1,253,600)	(353,508)	(338,130)	
46	Misc Rate Base Deductions	(2,724,948,751)	(900,236,267)	(742,252,546)	(247,880,034)	(5,315,223)	(512,720,917)	(19,893,656)	(634,792)	(1,166,174)	(188,824,291)	(53,882,689)	(52,622,172)	
47	Total Rate Base Deductions	3,059,467,944	1,006,154,729	834,116,845	278,971,328	6,166,649	577,246,258	22,467,909	716,102	1,347,131	211,316,378	60,753,471	60,261,145	
48	Return On Rate Base	6.88%	6.35%	8.51%	7.18%	11.20%	5.23%	5.92%	3.97%	19.35%	7.84%	4.03%	6.97%	
49	Return On Equity	8.38%	7.32%	11.54%	8.95%	16.75%	5.18%	6.51%	2.74%	32.55%	10.24%	2.86%	8.56%	

Rocky Mountain Power  
Cost Of Service By Rate Schedule  
State of Utah  
2010 Protocol (Non Wght)  
12 Months Ended June 2015

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	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	Industrial Cust.1	Industrial Cust.2
83	Total Rate Base		3,059,467,344	1,006,154,729	834,116,845	278,921,328	6,166,649	577,546,258	22,467,909	716,102	1,347,131	211,316,378	60,753,471	60,261,145
84														
85	Return On Ratebase (\$\$)	6.83%	212,117,037	69,758,064	57,830,445	19,337,592	427,542	40,021,261	1,557,730	49,648	93,398	14,650,849	4,212,120	4,177,886
86	Operating & Maintenance Expense		967,942,359	295,895,711	264,250,640	91,090,600	2,802,559	196,152,328	7,666,332	247,253	586,044	63,940,116	20,681,908	24,627,868
87	Bad Debt to Produce ROR	F80												
88	Depreciation Expense		167,194,488	55,824,226	45,548,060	15,160,863	312,436	31,883,141	1,211,722	38,588	68,905	11,632,764	3,279,296	3,134,887
89	Amortization Expense		11,260,826	3,741,149	3,066,725	1,021,156	21,877	2,103,063	81,911	2,614	4,710	782,584	221,178	213,257
90	Taxes Other than Income		32,438,958	10,891,948	8,843,384	2,997,317	65,363	6,120,384	238,220	7,993	14,283	2,840,522	244,190	638,930
91	Federal FIT Taxes		(23,846,949)	(11,126,516)	910,380	(1,660,317)	110,795	(9,364,742)	(836,247)	(16,421)	82,861	(986,076)	(1,376,846)	(38,024)
92	FIT Adj to Produce Target ROR	F101												
93	State Income Taxes		978,084	(117,426)	1,265,603	154,488	22,889	(480,731)	(7,702)	(1,264)	13,001	211,451	(104,877)	32,662
94	SIT Adj to Produce Target ROR	F101												
95	Deferred Income Taxes		53,668,130	17,649,619	14,631,790	4,892,742	108,173	10,125,855	394,124	12,562	23,631	3,706,839	1,065,716	1,057,080
96	Investment Tax Credit		(2,068,328)	(680,203)	(563,898)	(188,562)	(4,169)	(390,243)	(15,189)	(464)	(911)	(142,659)	(41,072)	(40,739)
97	Misc Revenue & Expenses		(196,415)	(64,088)	(53,537)	(17,970)	(414)	(37,386)	(1,454)	(46)	(90)	(13,502)	(3,934)	(3,992)
98	Revenue Credits		(201,661,867)	(66,608,329)	(65,085,462)	(18,351,363)	(396,078)	(37,783,202)	(1,470,454)	(46,743)	(67,877)	(13,995,062)	(3,967,247)	(3,890,052)
99														
100	Total Revenue Requirements		1,218,003,573	374,741,156	340,644,630	114,397,447	3,470,997	237,639,708	9,374,983	293,288	798,055	82,423,634	24,610,392	28,609,663
101	Operating Revenues		1,216,364,470	368,701,976	353,823,619	115,076,532	3,733,979	227,817,354	9,146,721	272,083	965,358	84,345,336	22,847,036	28,634,475
102														
103	Increase / (Decrease) Required to Earn Equal Rates of Return		1,639,903	6,038,180	(13,178,989)	(679,085)	(262,982)	9,822,353	228,273	21,215	(167,303)	(1,921,702)	1,763,356	(24,812)
104	Existing Revenues		1,216,364,470	368,701,976	353,823,619	115,076,532	3,733,979	227,817,354	9,146,721	272,083	965,358	84,345,336	22,847,036	28,634,475
105	Percent Increase / (Decrease) Over Existing Rates To Earn Equal Authorized RoE & ROR		0.13%	1.64%	-3.72%	-0.59%	-7.04%	4.31%	2.50%	7.80%	-17.33%	-2.28%	7.72%	-0.08%
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Generation - Total - Unbundled		ELECTRIC REVENUES												
A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
ACC1	DESCRIPTION	2010 Protocol (Non-Wat)	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	Industrial Cust.1	Industrial Cust.2
126	Residential Sales	A	829,611,415	388,701,976	353,823,619	115,076,532	-	214,737,696	9,146,721	-	-	84,345,336	22,847,036	28,634,475
127	Commercial & Industrial Sales	F0	-	-	-	-	-	-	-	-	-	-	-	-
128	Interruptible Demand	F30	-	-	-	-	-	-	-	-	-	-	-	-
129	Interruptible Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
130			829,611,415	388,701,976	353,823,619	115,076,532	-	214,737,696	9,146,721	-	-	84,345,336	22,847,036	28,634,475
131			4,971,421	-	-	-	3,733,979	-	-	272,083	965,358	-	-	-
132			13,079,658	-	-	-	13,079,658	-	-	-	-	-	-	-
133	Public Street & Highway Lighting	A	-	-	-	-	-	-	-	-	-	-	-	-
134	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-	-	-	-	-
135			-	-	-	-	-	-	-	-	-	-	-	-
136	Interdepartmental	A	-	-	-	-	-	-	-	-	-	-	-	-
137	Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
138			-	-	-	-	-	-	-	-	-	-	-	-
139			-	-	-	-	-	-	-	-	-	-	-	-
140			-	-	-	-	-	-	-	-	-	-	-	-
141	Total Sales to Ultimate Customers		1,216,364,470	388,701,976	353,823,619	115,076,532	3,733,979	227,817,354	9,146,721	272,083	965,358	84,345,336	22,847,036	28,634,475
142			-	-	-	-	-	-	-	-	-	-	-	-
143	Sales for Resale	F11	-	-	-	-	-	-	-	-	-	-	-	-
144	Demand	F10	149,230,392	49,646,759	40,654,156	13,531,604	278,827	27,832,067	1,081,504	34,441	61,494	10,383,025	2,926,887	2,797,626
145	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
146			149,230,392	49,646,759	40,654,156	13,531,604	278,827	27,832,067	1,081,504	34,441	61,494	10,383,025	2,926,887	2,797,626
147			-	-	-	-	-	-	-	-	-	-	-	-
148	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-	-	-	-	-
149			-	-	-	-	-	-	-	-	-	-	-	-
150	State Specific Revenue Credit	F40G	22,500,414	6,994,890	6,271,874	2,103,918	61,289	4,365,141	171,888	5,389	14,041	1,528,127	452,923	530,933
151			-	-	-	-	-	-	-	-	-	-	-	-
152	AGA Revenue	A	-	-	-	-	-	-	-	-	-	-	-	-
153			-	-	-	-	-	-	-	-	-	-	-	-
154	Total Sales from Electricity		1,388,095,275	425,345,625	400,749,649	130,712,655	4,074,095	260,014,563	10,400,113	311,914	1,040,893	96,256,488	26,226,846	32,963,034
155			-	-	-	-	-	-	-	-	-	-	-	-
156	Other Electric Operating Revenues	A	-	-	-	-	-	-	-	-	-	-	-	-
157	Forfeited Discounts & Interest	F40	-	-	-	-	-	-	-	-	-	-	-	-
158	Customers		-	-	-	-	-	-	-	-	-	-	-	-
159			-	-	-	-	-	-	-	-	-	-	-	-
160			-	-	-	-	-	-	-	-	-	-	-	-
161	Misc Electric Revenue	A	-	-	-	-	-	-	-	-	-	-	-	-
162	Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
163	Customer	F40	-	-	-	-	-	-	-	-	-	-	-	-
164			-	-	-	-	-	-	-	-	-	-	-	-
165			-	-	-	-	-	-	-	-	-	-	-	-
166	Water Sales	F10	845	281	230	77	2	158	6	0	0	59	17	16
167			-	-	-	-	-	-	-	-	-	-	-	-
168	Rent of Electric Property	A	-	-	-	-	-	-	-	-	-	-	-	-
169	Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
170	System Overhead	F02G	789,197	262,565	214,997	71,561	1,475	147,188	5,719	182	325	54,910	15,479	14,795
171			789,197	262,565	214,997	71,561	1,475	147,188	5,719	182	325	54,910	15,479	14,795
172			-	-	-	-	-	-	-	-	-	-	-	-
173	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-	-	-	-
174	Demand	F10	29,161,020	9,701,834	7,944,204	2,644,203	54,486	5,438,647	211,336	6,730	12,016	2,028,941	571,941	546,882
175	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
176	Customer	F40	-	-	-	-	-	-	-	-	-	-	-	-
177			-	-	-	-	-	-	-	-	-	-	-	-
178			-	-	-	-	-	-	-	-	-	-	-	-
179	Total Other Electric Operating Revenues		29,161,020	9,701,834	7,944,204	2,644,203	54,486	5,438,647	211,336	6,730	12,016	2,028,941	571,941	546,882
180			-	-	-	-	-	-	-	-	-	-	-	-
181	Total Electric Operating Revenues		29,951,062	9,964,680	8,159,431	2,715,840	55,962	5,585,993	217,062	6,912	12,542	2,083,909	587,436	561,493
182			1,418,046,337	435,210,305	408,909,081	133,427,895	4,130,057	265,800,556	10,617,175	319,826	1,053,235	98,340,298	26,814,262	33,524,627
183	Miscellaneous Revenues		-	-	-	-	-	-	-	-	-	-	-	-
184	Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-	-	-	-	-	-
185	Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
186	Gain from Emission Allowances	F30	(23,655)	(6,611)	(6,473)	(2,305)	(91)	(5,166)	(202)	(7)	(19)	(1,482)	(546)	(754)
187	Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-	-	-	-	-
188	Impact Housing Interest Income	F10	-	-	-	-	-	-	-	-	-	-	-	-
189	(Gain)/Loss on Sale of Utility Plant	F10	(172,760)	(57,477)	(47,064)	(15,665)	(323)	(32,220)	(1,252)	(40)	(71)	(12,020)	(3,388)	(3,239)
190			-	-	-	-	-	-	-	-	-	-	-	-
191	Total Miscellaneous Revenues		(196,415)	(64,088)	(53,537)	(17,970)	(414)	(37,386)	(1,454)	(46)	(90)	(13,602)	(3,934)	(3,992)
192			-	-	-	-	-	-	-	-	-	-	-	-
193	Miscellaneous Expenses		-	-	-	-	-	-	-	-	-	-	-	-
194	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-	-	-	-	-
195			-	-	-	-	-	-	-	-	-	-	-	-
196	Divergence Fairness Adjustment		-	-	-	-	-	-	-	-	-	-	-	-
197	Production	F105	-	-	-	-	-	-	-	-	-	-	-	-
198	Transmission	F105	-	-	-	-	-	-	-	-	-	-	-	-
199	Distribution	F105	-	-	-	-	-	-	-	-	-	-	-	-
200			-	-	-	-	-	-	-	-	-	-	-	-
201			-	-	-	-	-	-	-	-	-	-	-	-
202	Net Miscellaneous Revenues And Expense		(196,415)	(64,088)	(53,537)	(17,970)	(414)	(37,386)	(1,454)	(46)	(90)	(13,602)	(3,934)	(3,992)



Generation - Total - Unbundled	A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
FERC ACCT	FERC Factor	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	Industrial Cust.1	Industrial Cust.2
294	301	Operation Super & Engineering	F10	3,348,123	1,113,916	912,114	303,594	6,256	624,438	24,265	773	1,380	232,953	65,667	62,767
295	302	Water For Power	F10	62,982	20,984	17,158	5,711	118	11,746	486	15	26	4,382	1,235	1,181
296	303	Hydraulic Expenses	F10	2,329,712	775,092	634,573	211,249	4,353	434,501	16,884	538	960	162,095	45,693	43,975
297	304	Electric Expenses	F10	-	-	-	-	-	-	-	-	-	-	-	-
298	305	Misc. Hydro Expenses	F10	7,617,009	2,634,435	2,075,265	690,752	14,233	1,420,752	55,208	1,758	3,139	530,025	149,410	142,811
299	306	Rents (Hydro Generation)	F10	314,430	104,610	85,659	28,511	587	58,642	2,279	73	130	21,877	6,167	5,895
300	307	Maint Supervision & Engineering	F10	180	60	49	16	0	33	1	0	0	12	4	3
301	308	Maintenance of Structures	F10	327,894	109,090	89,327	29,732	613	61,154	2,376	76	135	22,814	6,431	6,147
302	309	Maint of Dams & Waterways	F10	1,009,092	335,724	274,902	91,500	1,885	188,200	7,313	233	416	70,210	19,792	18,917
303	310	Maintenance of Electric Plant	F10	1,103,419	367,106	300,600	100,054	2,062	205,792	7,997	255	455	76,773	21,642	20,686
304	311	Maint of Misc. Hydro Plant	F10	1,450,288	482,509	395,095	131,506	2,710	270,484	10,511	335	598	100,907	28,445	27,189
305	312	Total Hydraulic Power Generation	F10	17,563,329	5,943,497	4,784,861	1,592,626	32,817	3,275,743	127,289	4,054	7,238	1,222,048	344,485	329,271
306	313	Operation Super & Engineering	F10	195,450	65,026	53,245	17,723	365	36,452	1,416	45	81	13,599	3,833	3,664
307	314	Fuel	F30	122,723,766	34,299,018	33,561,969	11,956,375	472,489	26,801,025	1,049,838	34,156	96,853	7,689,755	2,831,914	3,910,275
308	315	Simple Cycle Combustion Turbine	F30	4,156,705	1,167,720	1,137,435	404,967	16,003	907,762	35,558	1,157	3,284	260,455	95,918	132,443
309	316	Total 547	F30	126,880,472	35,466,740	34,719,404	12,361,343	488,492	27,708,787	1,085,397	35,313	100,237	7,950,210	2,927,832	4,042,718
310	317	Generation Expense	F10	5,855,724	1,945,192	1,595,248	530,973	10,941	1,092,116	42,438	1,351	2,413	407,425	114,850	109,777
311	318	Simple Cycle Combustion Turbine	F10	223,953	74,376	60,902	20,271	418	41,820	1,620	52	92	15,554	4,385	4,191
312	319	Total 548	F10	6,079,277	2,022,568	1,656,150	551,244	11,359	1,133,936	44,058	1,403	2,505	422,979	119,234	113,966
313	320	Miscellaneous Other	F10	2,053,384	686,489	562,121	187,100	3,865	384,831	14,954	476	850	143,655	40,470	38,893
314	321	Wind Generation	F10	1,744,643	580,440	475,265	158,197	3,280	325,383	12,644	403	719	121,387	34,218	32,707
315	322	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-	-
316	323	System Generation	F10	396,878	132,041	108,120	35,987	742	74,019	2,876	92	164	27,614	7,784	7,440
317	324	Wind Generation	F10	1,428,991	475,423	389,993	129,575	2,670	266,513	10,356	330	589	99,425	28,027	26,789
318	325	Total 550	F10	1,825,869	607,464	497,413	165,562	3,412	340,532	13,232	421	752	127,039	35,811	34,230
319	326	Maint Supervision & Engineering	F10	-	-	-	-	-	-	-	-	-	-	-	-
320	327	Maintenance of Structures	F10	1,680,071	558,957	457,694	152,342	3,139	313,340	12,176	388	692	116,895	32,952	31,496
321	328	Maint of Generation & Elect Plant	F10	3,701,046	1,231,333	1,008,259	335,596	6,915	690,260	26,822	854	1,625	287,508	72,989	69,384
322	329	Simple Cycle Combustion Turbine	F10	237,883	79,010	64,996	21,534	444	44,292	1,721	55	98	16,523	4,658	4,452
323	330	Wind Generation	F10	5,988,840	1,892,542	1,631,312	543,044	11,190	1,116,343	43,402	1,281	2,468	416,686	117,480	112,273
324	331	Total 553	F10	9,927,389	3,302,623	2,704,466	900,173	16,549	1,851,494	71,946	2,891	4,091	690,716	194,708	185,109
325	332	Maintenance of Misc. Other	F10	126,817	41,869	34,276	11,409	235	23,455	912	29	52	8,754	2,468	2,359
326	333	Simple Cycle Combustion Turbine	F10	62,441	20,779	17,111	5,662	117	11,646	453	14	26	4,344	1,225	1,171
327	334	Wind Generation	F10	847,320	281,902	230,531	76,832	1,563	158,029	6,141	196	349	58,954	16,619	15,885
328	335	Total 554	F10	1,035,578	344,536	282,118	93,902	1,935	193,139	7,505	239	427	72,053	20,311	19,414
329	336	Total Other Power Generation	F10	151,432,122	43,629,043	41,407,898	14,587,986	534,365	32,287,768	1,263,328	40,979	110,354	9,658,444	3,409,368	4,502,989
330	337	Purchased Power	F10	-	-	-	-	-	-	-	-	-	-	-	-
331	338	Demand	F10	240,206,236	79,916,305	65,438,291	21,780,923	448,810	44,799,427	1,740,825	55,438	98,983	16,712,865	4,711,215	4,503,153
332	339	Energy	F10	11,580,273	3,236,472	3,168,811	1,128,209	44,584	2,528,957	99,063	3,223	9,149	725,609	287,221	388,975
333	340	Seasonal Contracts	F10	251,796,509	83,152,777	68,607,102	22,909,133	493,394	47,328,395	1,839,888	58,661	108,131	17,438,474	4,978,436	4,872,128
334	341	Total 555	F10	648,276	215,781	176,689	58,810	1,212	120,962	4,700	150	267	45,126	12,721	12,159
335	342	System Control & Load Dispatch	F10	-	-	-	-	-	-	-	-	-	-	-	-
336	343	Other Expenses	F10	8,049,205	2,193,784	6,590,573	2,193,784	45,204	4,312,218	175,337	5,584	9,970	1,683,327	474,516	453,560
337	344	Simple Cycle Combustion Turbine	F10	24,193,576	8,049,205	6,590,573	2,193,784	45,204	4,312,218	175,337	5,584	9,970	1,683,327	474,516	453,560
338	345	2010 Protocol Stj	F10	-	-	-	-	-	-	-	-	-	-	-	-
339	346	Embedded Cost Differentials	F10	-	-	-	-	-	-	-	-	-	-	-	-
340	347	Company Owned Hydro	F10	-	-	-	-	-	-	-	-	-	-	-	-
341	348	Company Owned Hydro	F10	-	-	-	-	-	-	-	-	-	-	-	-
342	349	Mid-C Contract	F10	-	-	-	-	-	-	-	-	-	-	-	-
343	350	Mid-C Contract	F10	-	-	-	-	-	-	-	-	-	-	-	-
344	351	Existing OF Contracts	F10	-	-	-	-	-	-	-	-	-	-	-	-
345	352	Total Other Power Supply	F10	276,628,761	91,417,762	75,374,763	25,161,727	539,810	51,961,564	2,019,925	64,394	118,368	19,166,927	5,485,672	5,337,947
346	353	TOTAL PRODUCTION EXPENSE	F10	943,304,133	287,801,457	257,580,417	88,874,813	2,743,092	191,706,329	7,483,228	241,224	575,734	62,208,984	20,214,545	24,174,312



Generation - Total - Unbundled		TRANSMISSION EXPENSE												
A	B	C	D	E	F	G	H	I	J	K	L	M	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	Industrial Cust.1	Industrial Cust.2
560	Operation Supervision & Eng	F106												
391														
392														
393														
394														
395														
396														
397														
398														
399														
400														
401	Load Dispatching	F106												
402	Station Expense	F106												
403														
404														
405	Overhead Line Expense	F106												
406														
407	Underground Line Expense	F106												
408														
409	Transm of Electricity by Others	F10												
410	Energy	F30												
411														
412														
413	Misc. Transmission Expense	F106												
414														
415	Rents - Transmission	F106												
416														
417	Maint Supervision & Engineering	F106												
418														
419	Maintenance of Structures	F106												
420														
421	Maint of Station Equipment	F106												
422														
423	Maintenance of Overhead Lines	F106												
424														
425	Maint of Underground Lines	F106												
426														
427	Maint of Misc Transmission Plant	F106												
428														
429														
430	TOTAL TRANSMISSION EXPENSE													
431														
432														
433														
434														
435														
436														
437														
438														
439														
440														
441														



Generation - Total - Unbundled	A	B	C	D	E	F	G	H	I	J	K	L	M	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. 16	General Small Dist. Sch. 23	Industrial Cust.1	Industrial Cust.2
504	907	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-	-
505	908	Customer Assistance	F40	-	-	-	-	-	-	-	-	-	-	-	-
506	909	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	-	-	-	-
507	910	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	-	-	-	-
508		TOTAL CUSTOMER SERVICE EXPENSE		-	-	-	-	-	-	-	-	-	-	-	-
509				-	-	-	-	-	-	-	-	-	-	-	-
510	911	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-	-
511	912	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-
512	913	Advertising Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-
513	916	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-
514		TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-	-	-	-	-
515				-	-	-	-	-	-	-	-	-	-	-	-
516				-	-	-	-	-	-	-	-	-	-	-	-
517				-	-	-	-	-	-	-	-	-	-	-	-
518				-	-	-	-	-	-	-	-	-	-	-	-
519				-	-	-	-	-	-	-	-	-	-	-	-
520				-	-	-	-	-	-	-	-	-	-	-	-
521				-	-	-	-	-	-	-	-	-	-	-	-
522				-	-	-	-	-	-	-	-	-	-	-	-
523				-	-	-	-	-	-	-	-	-	-	-	-
524				-	-	-	-	-	-	-	-	-	-	-	-
525				-	-	-	-	-	-	-	-	-	-	-	-
526				-	-	-	-	-	-	-	-	-	-	-	-
527				-	-	-	-	-	-	-	-	-	-	-	-
528				-	-	-	-	-	-	-	-	-	-	-	-
529				-	-	-	-	-	-	-	-	-	-	-	-
530				-	-	-	-	-	-	-	-	-	-	-	-
531				-	-	-	-	-	-	-	-	-	-	-	-
532				-	-	-	-	-	-	-	-	-	-	-	-
533				-	-	-	-	-	-	-	-	-	-	-	-
534				-	-	-	-	-	-	-	-	-	-	-	-
535				-	-	-	-	-	-	-	-	-	-	-	-
536				-	-	-	-	-	-	-	-	-	-	-	-
537				-	-	-	-	-	-	-	-	-	-	-	-
538				-	-	-	-	-	-	-	-	-	-	-	-
539	920	Administrative & General Salaries	F102G	16,615,974	5,528,113	4,526,614	1,506,669	31,046	3,988,946	120,419	3,835	6,847	1,156,092	325,893	311,500
540	540	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
541	541	Administrative & General Salaries	F42	16,615,974	5,528,113	4,526,614	1,506,669	31,046	3,988,946	120,419	3,835	6,847	1,156,092	325,893	311,500
542	542	Office Supplies & expenses	F42	(4,668,893)	(1,853,235)	(1,271,844)	(423,329)	(6,723)	(970,711)	(33,834)	(1,077)	(1,924)	(324,827)	(91,666)	(87,522)
543	543	Customer - System	F42	(4,668,893)	(1,853,235)	(1,271,844)	(423,329)	(6,723)	(970,711)	(33,834)	(1,077)	(1,924)	(324,827)	(91,666)	(87,522)
544	544	Office Supplies & expenses	F42	3,068,413	1,020,857	835,914	278,231	5,733	572,271	22,237	708	1,264	213,491	60,181	57,524
545	545	Customer - System	F42	3,068,413	1,020,857	835,914	278,231	5,733	572,271	22,237	708	1,264	213,491	60,181	57,524
546	546	Outside Services	F42	-	-	-	-	-	-	-	-	-	-	-	-
547	547	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
548	548	Outside Services	F42	-	-	-	-	-	-	-	-	-	-	-	-
549	549	Property Insurance	F102G	2,561,668	682,264	687,663	232,282	4,786	477,761	18,565	591	1,056	178,234	50,243	48,024
550	550	System Generation	F10	-	-	-	-	-	-	-	-	-	-	-	-
551	551	System Generation	F10	-	-	-	-	-	-	-	-	-	-	-	-
552	552	Property Insurance	F102G	-	-	-	-	-	-	-	-	-	-	-	-
553	553	System Generation	F10	-	-	-	-	-	-	-	-	-	-	-	-
554	554	Injuries & Damages	F102G	1,668,535	555,119	454,551	151,296	3,118	311,188	12,092	385	688	116,092	32,725	31,280
555	555	Employee Pensions & Benefits	F138G	-	-	-	-	-	-	-	-	-	-	-	-
556	556	Employee Pensions & Benefits	F138G	-	-	-	-	-	-	-	-	-	-	-	-
557	557	Franchise Requirements	F102	-	-	-	-	-	-	-	-	-	-	-	-
558	558	Franchise Requirements	F102	-	-	-	-	-	-	-	-	-	-	-	-
559	559	Regulatory Commission Expense	F102	1,224,698	484,713	321,459	103,524	6,468	169,764	10,206	364	464	92,666	17,752	16,929
560	560	Regulatory Commission Expense	F103	-	-	-	-	-	-	-	-	-	-	-	-
561	561	Regulatory Expense	F103	-	-	-	-	-	-	-	-	-	-	-	-
562	562	Duplicate Charges	F102G	(697,053)	(231,909)	(189,895)	(63,266)	(1,302)	(130,003)	(5,052)	(161)	(287)	(48,499)	(13,671)	(13,068)
563	563	Misc General Expenses	F102G	-	-	-	-	-	-	-	-	-	-	-	-
564	564	System Generation	F42	24,277	8,077	6,614	2,201	45	4,528	176	6	10	1,689	476	455
565	565	Customer	F138G	1,433,467	476,264	390,528	130,063	2,702	267,736	10,405	331	595	99,652	28,157	27,033
566	566	Labor	F138G	-	-	-	-	-	-	-	-	-	-	-	-
567	567	Labor	F138G	-	-	-	-	-	-	-	-	-	-	-	-
568	568	Labor	F138G	-	-	-	-	-	-	-	-	-	-	-	-
569	569	Labor	F138G	-	-	-	-	-	-	-	-	-	-	-	-
570	931	Rents	F102G	1,284,014	427,190	349,798	116,429	2,399	239,474	9,306	296	529	89,338	25,184	24,071
571	571	Rents	F102G	-	-	-	-	-	-	-	-	-	-	-	-
572	572	Maintenance of General Plant	F108	2,122,827	827,801	548,621	181,228	13,205	305,046	18,585	750	1,069	157,204	31,989	37,331
573	573	Maintenance of General Plant	F108	-	-	-	-	-	-	-	-	-	-	-	-
574	574	TOTAL ADMINISTRATIVE & GEN EXPENSE		24,638,226	8,395,255	6,670,223	2,215,788	59,467	4,446,000	183,104	6,029	10,311	1,731,132	467,363	453,556
575	575	TOTAL O & M EXPENSE		967,942,359	295,896,711	264,250,640	91,090,600	2,802,559	196,152,328	7,666,332	247,253	586,044	63,940,116	20,681,908	24,627,868
576	576	TOTAL O & M EXPENSE		-	-	-	-	-	-	-	-	-	-	-	-
577	577	TOTAL O & M EXPENSE		-	-	-	-	-	-	-	-	-	-	-	-

Generation - Total - Unbundled		A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
		FERC ACCT	DESCRIPTION	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	General 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	Industrial Cust. 1	Industrial Cust. 2	
578		403SP	Steam Depreciation	88,481,634	29,437,792	24,104,703	8,023,172	165,323	11,395	16,902,217	641,246	20,421	36,461	6,156,314	1,688,771	
579			System Generation	6,098,571	2,028,987	1,661,408	952,984	11,395	1,137,408	44,198	1,408	2,813	424,321	119,613		
580			Total 403SP	94,580,205	31,466,779	25,766,109	8,976,156	176,717	17,539,625	685,444	21,828	38,974	6,580,635	1,805,025		
581		403NP	Nuclear Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	
582		403HP	Hydro Depreciation	13,985,462	4,652,942	3,809,993	1,268,144	26,131	2,808,343	101,355	3,228	5,763	973,068	274,300		
583		403OP	Other Production Depreciation	1,293,634	430,390	352,419	117,301	2,417	241,268	9,375	289	533	90,007	25,372		
584			Simple Cycle Combustion Turbine	24,033,619	7,995,954	6,547,369	2,179,271	44,905	4,823,366	174,177	5,547	9,904	1,672,191	471,376		
585			Wind Generation	28,421,956	9,455,948	7,742,864	2,577,187	53,105	5,300,809	205,980	6,560	11,712	1,977,819	557,446		
586			Total 403OP	53,749,208	17,882,292	14,642,652	4,873,759	100,427	10,024,443	389,532	12,405	22,149	3,739,717	1,054,195		
587		403TP	Transmission Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	
588			Distribution Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	
589			Land Rights	-	-	-	-	-	-	-	-	-	-	-	-	
590			Structures	-	-	-	-	-	-	-	-	-	-	-	-	
591			Station Equip	-	-	-	-	-	-	-	-	-	-	-	-	
592			Poles & Towers	-	-	-	-	-	-	-	-	-	-	-	-	
593			Transformers	-	-	-	-	-	-	-	-	-	-	-	-	
594			UG Conductor	-	-	-	-	-	-	-	-	-	-	-	-	
595			Line Transformer	-	-	-	-	-	-	-	-	-	-	-	-	
596			Services	-	-	-	-	-	-	-	-	-	-	-	-	
597			Meters	-	-	-	-	-	-	-	-	-	-	-	-	
598			Inst Cust Premises	-	-	-	-	-	-	-	-	-	-	-	-	
599			Leased Property	-	-	-	-	-	-	-	-	-	-	-	-	
600			Street Lighting	-	-	-	-	-	-	-	-	-	-	-	-	
601			Total Distribution Expense	-	-	-	-	-	-	-	-	-	-	-	-	
602			General Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	
603			Situs	1,789,485	588,706	482,053	160,450	3,306	330,016	12,824	408	729	123,116	34,705		
604			System Generation	3,030,250	1,005,160	825,517	274,771	5,662	565,154	21,951	699	1,249	210,836	59,433		
605			System Overheads	-	-	-	-	-	-	-	-	-	-	-	-	
606			Customer - System	21,985	6,116	5,889	2,132	84	4,779	187	6	17	1,371	595		
607			Energy	3,178	1,087	1,086	378	6	1,086	21	1	1	3,801	82		
608			Simple Cycle Combustion Turbine	54,625	18,174	14,881	4,983	102	10,188	396	13	23	3,801	1,071		
609			Chiller	4,879,422	1,622,213	1,329,305	442,384	9,160	910,730	35,391	1,127	2,019	338,345	95,777		
610			Total General Expense	-	-	-	-	-	-	-	-	-	-	-	-	
611			General Vehicles	-	-	-	-	-	-	-	-	-	-	-	-	
612			Mining Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	
613			Experimental Plant Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	
614			Total Depreciation Expense	167,194,488	55,624,226	45,548,060	15,160,663	312,436	31,183,141	1,211,722	38,588	68,905	11,632,764	3,279,296		
615				-	-	-	-	-	-	-	-	-	-	-	-	
616				-	-	-	-	-	-	-	-	-	-	-	-	
617				-	-	-	-	-	-	-	-	-	-	-	-	
618				-	-	-	-	-	-	-	-	-	-	-	-	
619				-	-	-	-	-	-	-	-	-	-	-	-	
620				-	-	-	-	-	-	-	-	-	-	-	-	
621				-	-	-	-	-	-	-	-	-	-	-	-	
622				-	-	-	-	-	-	-	-	-	-	-	-	
623				-	-	-	-	-	-	-	-	-	-	-	-	
624				-	-	-	-	-	-	-	-	-	-	-	-	
625				-	-	-	-	-	-	-	-	-	-	-	-	
626				-	-	-	-	-	-	-	-	-	-	-	-	
627				-	-	-	-	-	-	-	-	-	-	-	-	
628				-	-	-	-	-	-	-	-	-	-	-	-	
629				-	-	-	-	-	-	-	-	-	-	-	-	
630				-	-	-	-	-	-	-	-	-	-	-	-	
631				-	-	-	-	-	-	-	-	-	-	-	-	
632				-	-	-	-	-	-	-	-	-	-	-	-	
633				-	-	-	-	-	-	-	-	-	-	-	-	
634				-	-	-	-	-	-	-	-	-	-	-	-	
635				-	-	-	-	-	-	-	-	-	-	-	-	
636				-	-	-	-	-	-	-	-	-	-	-	-	
637				-	-	-	-	-	-	-	-	-	-	-	-	
638				-	-	-	-	-	-	-	-	-	-	-	-	
639				-	-	-	-	-	-	-	-	-	-	-	-	
640				-	-	-	-	-	-	-	-	-	-	-	-	
641				-	-	-	-	-	-	-	-	-	-	-	-	
642				-	-	-	-	-	-	-	-	-	-	-	-	
643				-	-	-	-	-	-	-	-	-	-	-	-	
644				-	-	-	-	-	-	-	-	-	-	-	-	
645				-	-	-	-	-	-	-	-	-	-	-	-	
646				-	-	-	-	-	-	-	-	-	-	-	-	
647				-	-	-	-	-	-	-	-	-	-	-	-	
648				-	-	-	-	-	-	-	-	-	-	-	-	
649				-	-	-	-	-	-	-	-	-	-	-	-	
650				-	-	-	-	-	-	-	-	-	-	-	-	
651				-	-	-	-	-	-	-	-	-	-	-	-	
652				-	-	-	-	-	-	-	-	-	-	-	-	
653				-	-	-	-	-	-	-	-	-	-	-	-	
654				-	-	-	-	-	-	-	-	-	-	-	-	

AMORTIZATION EXPENSE

Generation - Total - Unbundled		A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
		FERC ACCT	DESCRIPTION	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	General 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	Industrial Cust. 1	Industrial Cust. 2	
655		404CLG	Amort of LT Plant - Cap. Lease Gen	13	4	3	1	0	0	2	0	0	1	0	0	
656			Division Overheads	333,690	111,018	90,906	30,258	623	62,234	2,418	77	138	23,217	6,545		
657			Customer - System	-	-	-	-	-	-	-	-	-	-	-	-	
658			Total Amort. Cap. Lease General	333,702	111,022	90,909	30,259	624	62,237	2,418	77	138	23,218	6,545		
659		404CLS	Amort of LT Plant - Cap Lease Steam	-	-	-	-	-	-	-	-	-	-	-	-	
660			Amort of LT Plant - Intangible Plant	-	-	-	-	-	-	-	-	-	-	-	-	
661			Situs	79,093	26,314	21,547	7,172	148	14,751	573	18	33	5,603	1,551		
662			System Generation	4,059,623	1,350,631	1,105,545	368,110	7,585	757,136	29,421	937	1,673	282,457	79,622		
663			System Overheads	4,355,864	1,448,224	1,186,675	394,981	8,139	812,405	31,569	1,005	1,795	303,076	85,434		
664			Customer - System	-	-	-	-	-	-	-	-	-	-	-	-	
665			Energy	188,563	52,700	51,598	18,371	726	41,179	1,613	52	149	11,815	4,351		
666			System Generation	-	-	-	-	-	-	-	-	-	-	-	-	
667			Total Amort. Intangible Plant	8,663,343	2,876,869	2,365,765	788,634	16,598	1,825,471	63,176	2,013	3,649	602,851	170,959		
668				-	-	-	-	-	-	-	-	-	-	-	-	
669				-	-	-	-	-	-	-	-	-	-	-	-	
670				-	-	-	-	-	-	-	-	-	-	-	-	
671				-	-	-	-	-	-	-	-	-	-	-	-	
672				-	-	-	-	-	-	-	-	-	-	-	-	
673				-	-	-	-	-	-	-	-	-	-	-	-	
674				-												

Generation - Total - Unbundled		A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
FERC ACCT	DESCRIPTION	F10	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	Industrial Cust 1	Industrial Cust 2			
655		F10	116,307	38,895	10,601	218	21,804	847	27	48	8,134	2,293	2,192			
656		F10	2,037,957	677,726	564,846	3,806	379,919	14,763	470	839	141,733	39,953	38,188			
657		F10	89,916	34,637	7,553	631	13,632	706	27	35	6,649	1,427	1,362			
658		F151	11,260,828	3,741,149	1,021,758	21,877	2,103,063	81,911	2,614	4,710	782,684	221,178	213,257			
659	TOTAL AMORTIZATION EXPENSE															
660		F101G	32,438,995	10,867,948	8,843,884	2,957,317	65,383	6,120,364	238,220	7,593	14,283	644,150	638,930			
661	Taxes Other Than Income	F101G	32,438,995	10,867,948	8,843,884	2,957,317	65,383	6,120,364	238,220	7,593	14,283	644,150	638,930			
662	Customer - System															
663	Total Taxes Other Than Income															
664		F101G	(2,068,328)	(680,203)	(563,898)	(4,169)	(390,243)	(15,189)	(484)	(911)	(142,859)	(41,072)	(40,739)			
665	Deferred ITC - Federal	F101G														
666	Deferred ITC - Idaho	F101G														
667	TOTAL DEFERRED ITC															
668	427 Interest on Long-Term Debt		78,171,040	25,707,791	21,312,131	7,126,889	157,561	14,748,990	574,067	18,297	34,420	1,552,284	1,539,704			
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703	41,020 Deferred Income Tax - Federal-DR	F101G	118,657,932	39,022,550	32,350,259	10,817,842	239,166	22,387,830	871,392	27,773	52,247	2,356,253	2,337,159			
704	41,020 Deferred Income Tax - State-DR	F101G														
705	41,120 Deferred Income Tax - Federal-CR	F101G	(64,989,802)	(21,372,931)	(17,718,469)	(130,993)	(12,261,975)	(477,268)	(15,212)	(28,616)	(4,488,823)	(1,290,537)	(1,280,079)			
706																
707	41111 Deferred Income Tax - State-CR	F101G														
708																
709	TOTAL DEFERRED INCOME TAXES		53,668,130	17,649,619	14,631,790	4,892,742	10,125,855	394,124	12,562	23,631	3,706,839	1,065,716	1,057,080			
710	SCHMAP Additions - Flow Through															
711	S	F101G														
712	SNP	F104G														
713	SD	F102G														
714	SE	F30														
715	SECOJP	F10														
716	SG	F10														
717																
718																
719																
720	SCHMAP Additions - Permanent															
721	S	F101G														
722	SE	F30	7,592	2,122	2,077	740	29	1,658	65	2	476	175	242			
723	SNP	F104G														
724	SO	F102G	107,796	35,863	29,366	9,774	201	20,104	781	25	7,500	2,114	2,021			
725	SG	F10														
726	BADDEBT	F80	15,946	14,044	872	272		460	67		231					
727																
728																
729	SCHMAT Additions - Temporary															
730	S	F101G	9,075,007	2,984,460	2,474,161	827,338	16,292	1,712,230	66,644	2,124	3,996	180,207	178,747			
731	SGCT	F10	460,295	158,794	43,351	897	89,577	3,481	111	198	33,416	9,420	9,004			
732	SNP	F104G														
733	SO	F102G	12,089,174	3,996,545	3,290,848	1,099,265	23,371	2,273,290	88,099	2,816	5,139	238,693	232,658			
734	TRCLOD	F10														
735	SG	F10														
736	SE	F30														
737	SG	F10	(11,032,238)	(3,670,411)	(3,005,462)	(1,000,358)	(20,613)	(2,057,557)	(79,953)	(2,546)	(4,548)	(216,378)	(206,822)			
738	GFS	F102G														
739	SO	F104G	1,572,386	523,131	428,358	142,578	2,938	283,256	11,395	363	648	30,840	29,478			
740	SNPD	F104G														
741	BADDEBT	F80														
742	TAXDEPR	F151G														
743	SCHMDEXP	F151G	161,106,813	53,698,907	43,889,621	14,608,652	301,060	30,047,740	1,167,602	37,183	66,396	3,159,895	3,020,550			
744																
745	TOTAL SCHEDULE - M ADDITIONS		173,422,770	57,844,455	47,240,686	15,731,512	326,175	32,380,759	1,258,183	40,078	71,881	3,404,967	3,265,778			
746																





Generation - Total - Unbundled	A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
FERC ACCT	DESCRIPTION	Utah Jurisdiction Normalized	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	Industrial Cust. 1	Industrial Cust. 2	Industrial Cust. 1	Industrial Cust. 2	
824	Land and Land Rights	38,585,164	10,514,305	7,198,153	279,707	8,907	15,904	2,685,341	756,975	723,545					
825	Cholla	1,089,792	286,587	203,251	7,888	252	449	75,825	21,374	20,430					
826	Total 310	39,674,956	10,811,192	7,414,403	287,605	9,159	16,353	2,761,166	778,349	743,975					
827	Structures and Improvements	389,991,532	108,957,854	74,500,082	2,859,525	92,315	164,225	27,830,291	7,645,124	7,488,656					
828	Cholla	3,747,827	1,046,824	704,520	16,522	16,522	16,522	1,630,500	8,322,816	8,322,816					
829	Total 311	425,866,559	116,016,688	75,204,602	3,086,344	99,287	175,488	29,660,861	8,322,816	7,963,732					
830	Boiler Plant Equipment	1,657,284,533	551,376,428	451,486,481	3,096,531	309,890,218	12,010,688	382,489	682,924	115,309,132	32,504,669	31,069,159			
831	Cholla	136,165,477	45,302,079	37,094,941	254,417	25,395,408	896,820	31,426	56,110	9,474,006	2,670,642	2,552,898			
832	Total 312	1,793,450,010	688,581,422	588,581,422	3,350,947	334,885,626	12,997,508	413,915	739,034	124,783,138	35,175,311	33,621,956			
833	Turbogenerator Units	382,432,762	127,234,887	104,184,416	714,551	71,325,245	2,771,570	88,263	157,591	26,608,581	7,500,734	7,169,477			
834	Cholla	28,465,970	9,470,452	7,754,733	53,186	5,308,962	206,297	6,570	11,730	1,980,560	588,303	533,647			
835	Total 314	410,898,431	111,939,189	37,258,597	767,738	76,634,207	2,977,867	94,832	169,320	28,589,141	8,059,037	7,703,124			
836	Accessory Electric Equipment	173,010,393	57,560,335	47,132,434	323,259	32,253,133	1,253,843	39,930	71,293	12,037,570	3,393,289	3,243,431			
837	Cholla	28,694,711	9,546,693	7,817,169	53,614	5,351,679	207,957	6,623	11,824	1,996,496	562,795	537,941			
838	Total 316	201,705,104	67,107,028	54,949,603	376,873	37,618,812	1,461,799	46,552	83,117	14,034,066	3,956,085	3,781,371			
839	Misc Power Plant Equipment	12,628,504	4,201,487	3,440,326	1,145,101	23,596	2,355,267	91,521	5,204	878,655	247,665	236,747			
840	Cholla	1,789,418	569,663	462,038	160,444	5,306	12,843	106	729	123,111	34,704	33,117			
841	Total 316	14,397,922	4,790,170	3,922,364	1,305,546	26,902	2,368,070	104,345	5,933	1,001,766	282,369	269,916			
842	Unclassified Steam Plant - Acct 300	(481,433)	(160,172)	(131,165)	(43,654)	(900)	(69,789)	(3,489)	(111)	(188)	(33,497)	(9,442)			
843	Total Steam Production Plant	2,885,521,549	960,099,300	786,089,500	261,647,346	5,391,413	20,911,979	665,958	1,189,048	200,766,362	56,594,340	54,054,951			
844	Land and Land Rights														
845	Structures and Improvements														
846	Reactor Plant Equipment														
847	Turbogenerator Units														
848	Land and Land Rights														
849	Misc. Power Plant Equipment														
850	Unclassified Nuclear Pit - Acct 300														
851	Total Nuclear Production Plant														
852	Land and Land Rights														
853	Structures and Improvements														
854	Reservoirs, Dams & Waterways														
855	Water Wheel, Turbines, & Generators														
856	Accessory Electric Equipment														
857	Misc. Power Plant Equipment														
858	Roads, Railroads & Bridges														
859	Unclassified Hydro Plant - Acct 300														
860	Total Hydraulic Plant														
861	Land and Land Rights														
862	Structures and Improvements														
863	Reservoirs, Dams & Waterways														
864	Water Wheel, Turbines, & Generators														
865	Accessory Electric Equipment														
866	Misc. Power Plant Equipment														
867	Roads, Railroads & Bridges														
868	Unclassified Hydro Plant - Acct 300														
869	Total Hydraulic Plant														
870	Land and Land Rights														
871	Structures and Improvements														
872	Reservoirs, Dams & Waterways														
873	Water Wheel, Turbines, & Generators														
874	Accessory Electric Equipment														
875	Misc. Power Plant Equipment														
876	Roads, Railroads & Bridges														
877	Unclassified Hydro Plant - Acct 300														
878	Total Nuclear Production Plant														
879	Land and Land Rights														
880	Structures and Improvements														
881	Reservoirs, Dams & Waterways														
882	Water Wheel, Turbines, & Generators														
883	Accessory Electric Equipment														
884	Misc. Power Plant Equipment														
885	Roads, Railroads & Bridges														
886	Unclassified Hydro Plant - Acct 300														
887	Total Hydraulic Plant														
888	Land and Land Rights														
889	Structures and Improvements														
890	Reservoirs, Dams & Waterways														
891	Water Wheel, Turbines, & Generators														
892	Accessory Electric Equipment														
893	Misc. Power Plant Equipment														
894	Roads, Railroads & Bridges														
895	Unclassified Hydro Plant - Acct 300														
896	Total Hydraulic Plant														
897	Land and Land Rights														
898	Structures and Improvements														
899	Reservoirs, Dams & Waterways														
900	Water Wheel, Turbines, & Generators														
901	Accessory Electric Equipment														
902	Misc. Power Plant Equipment														
903	Roads, Railroads & Bridges														
904	Unclassified Hydro Plant - Acct 300														
905	Total Hydraulic Plant														



Generation - Total - Unbundled	C	D	E	F	G	H	I	J	K	L	M	P	Q
A	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	Industrial Cust. 1	Industrial Cust. 2
901	F10	10,050,568	3,343,741	2,737,973	911,326	18,778	1,874,432	72,837	2,320	4,141	689,275	187,120	188,414
902	F10	2,300,217	765,279	626,538	208,574	4,288	429,000	16,970	531	948	160,043	45,115	43,122
903	F10	46,270,574	15,394,180	12,605,322	4,195,527	86,454	8,529,648	335,333	10,679	19,967	3,219,375	907,514	887,436
904	F10	1,185,075	603,673	494,473	164,384	4,391	338,519	15,194	419	746	1,526,268	35,959	34,027
905	F10	2,355,030	7,395,018	5,725,862	1,365,185	13,975	13,957,269	507,392	5,186	9,165	1,523,430	433,020	411,193
906	F10	70,070,659	23,824,466	19,072,568	6,346,832	130,670	13,957,269	507,392	16,186	28,650	4,671,142	1,373,134	1,312,492
907	F10	3,591,234	1,194,799	978,343	325,638	6,710	669,780	26,026	829	1,480	249,868	70,436	67,325
908	F10	1,008,623	335,568	274,715	91,458	1,885	188,112	7,310	233	416	70,177	19,782	18,909
909	F10	4,599,857	1,530,366	1,253,718	417,096	8,595	857,892	33,336	1,062	1,895	320,045	90,218	86,234
910	F10	577,581,749	192,160,703	157,347,566	52,372,761	1,079,175	107,721,315	4,185,856	133,302	238,006	40,186,491	11,328,232	10,827,941
911	F10	22,946,920	7,634,411	6,251,325	2,080,733	42,875	4,279,693	166,301	5,286	9,456	1,596,681	450,063	430,187
912	F10	764,302,693	254,825,521	208,215,603	69,303,656	1,428,051	142,545,520	5,539,062	176,386	314,949	53,178,002	14,990,429	14,328,404
913	F10	1,364,831,361	454,077,635	371,814,795	123,757,351	2,650,100	254,546,528	9,891,219	314,993	562,411	94,961,075	26,788,724	25,596,531
914	F10	120,750,745	40,173,617	32,895,576	10,949,186	225,615	22,520,499	875,106	27,868	49,758	8,401,493	2,388,310	2,263,718
915	F10	6,932,090	2,306,297	1,888,478	628,574	12,962	1,392,863	50,238	1,600	2,857	482,316	135,961	129,956
916	F10	22,894,893	7,617,101	6,237,151	2,076,016	42,778	4,269,989	166,924	5,284	9,434	1,592,961	449,042	429,211
917	F10	150,577,727	50,097,016	41,021,205	13,653,775	281,345	28,083,351	1,091,268	34,752	62,049	10,476,769	2,953,313	2,822,885
918	F10	57,713,665	19,301,262	15,722,571	5,233,240	107,834	10,763,830	418,263	13,320	23,762	4,015,652	1,131,950	1,081,960
919	F10	47,302,807	15,737,583	12,866,688	4,269,226	88,332	8,822,163	342,813	10,917	19,492	3,291,194	927,760	866,787
920	F10	106,270,668	35,356,114	28,950,634	9,636,192	198,560	19,819,906	770,166	24,527	43,791	7,394,010	2,084,308	1,982,259
921	F10	4,193,069	1,395,029	1,142,269	380,210	7,834	782,024	30,388	968	1,728	291,742	82,240	78,608
922	F10	1,078,808	358,918	293,895	97,822	2,016	201,202	7,818	249	445	75,060	21,159	20,224
923	F10	16,264	5,411	4,431	1,475	30	3,033	118	4	7	1,132	319	305
924	F10	1,713,928,889	570,221,966	466,917,672	155,412,103	3,202,367	319,654,637	12,421,202	395,563	706,265	119,250,292	33,615,649	32,131,074
925	F10	-	-	-	-	-	-	-	-	-	-	-	-
926	F10	-	-	-	-	-	-	-	-	-	-	-	-
927	F10	5,019,380,798	1,669,941,522	1,367,407,061	465,137,015	9,376,393	936,134,668	36,376,504	1,158,437	2,088,355	346,234,204	98,446,169	94,008,469
928	F10	TRANSMISSION PLANT											
929	F10	-	-	-	-	-	-	-	-	-	-	-	-
930	F10	-	-	-	-	-	-	-	-	-	-	-	-
931	F10	-	-	-	-	-	-	-	-	-	-	-	-
932	F10	-	-	-	-	-	-	-	-	-	-	-	-
933	F10	-	-	-	-	-	-	-	-	-	-	-	-
934	F10	-	-	-	-	-	-	-	-	-	-	-	-
935	F10	-	-	-	-	-	-	-	-	-	-	-	-
936	F10	-	-	-	-	-	-	-	-	-	-	-	-
937	F10	-	-	-	-	-	-	-	-	-	-	-	-
938	F10	-	-	-	-	-	-	-	-	-	-	-	-
939	F10	-	-	-	-	-	-	-	-	-	-	-	-
940	F10	-	-	-	-	-	-	-	-	-	-	-	-
941	F10	-	-	-	-	-	-	-	-	-	-	-	-
942	F10	-	-	-	-	-	-	-	-	-	-	-	-
943	F10	-	-	-	-	-	-	-	-	-	-	-	-
944	F10	-	-	-	-	-	-	-	-	-	-	-	-
945	F10	-	-	-	-	-	-	-	-	-	-	-	-
946	F10	-	-	-	-	-	-	-	-	-	-	-	-
947	F10	-	-	-	-	-	-	-	-	-	-	-	-
948	F10	-	-	-	-	-	-	-	-	-	-	-	-
949	F10	-	-	-	-	-	-	-	-	-	-	-	-
950	F10	-	-	-	-	-	-	-	-	-	-	-	-
951	F10	-	-	-	-	-	-	-	-	-	-	-	-
952	F10	-	-	-	-	-	-	-	-	-	-	-	-
953	F10	-	-	-	-	-	-	-	-	-	-	-	-
954	F10	-	-	-	-	-	-	-	-	-	-	-	-
955	F10	-	-	-	-	-	-	-	-	-	-	-	-
956	F10	-	-	-	-	-	-	-	-	-	-	-	-
957	F10	-	-	-	-	-	-	-	-	-	-	-	-
958	F10	-	-	-	-	-	-	-	-	-	-	-	-
959	F10	-	-	-	-	-	-	-	-	-	-	-	-
960	F10	-	-	-	-	-	-	-	-	-	-	-	-
961	F10	-	-	-	-	-	-	-	-	-	-	-	-
962	F10	-	-	-	-	-	-	-	-	-	-	-	-
963	F10	-	-	-	-	-	-	-	-	-	-	-	-
964	F10	-	-	-	-	-	-	-	-	-	-	-	-
965	F10	-	-	-	-	-	-	-	-	-	-	-	-
966	F10	-	-	-	-	-	-	-	-	-	-	-	-
967	F10	-	-	-	-	-	-	-	-	-	-	-	-
968	F10	-	-	-	-	-	-	-	-	-	-	-	-
969	F10	-	-	-	-	-	-	-	-	-	-	-	-
970	F10	-	-	-	-	-	-	-	-	-	-	-	-
971	F10	-	-	-	-	-	-	-	-	-	-	-	-
972	F10	-	-	-	-	-	-	-	-	-	-	-	-
973	F10	-	-	-	-	-	-	-	-	-	-	-	-
974	F10	-	-	-	-	-	-	-	-	-	-	-	-
975	F10	-	-	-	-	-	-	-	-	-	-	-	-
976	F10	-	-	-	-	-	-	-	-	-	-	-	-
977	F10	-	-	-	-	-	-	-	-	-	-	-	-
978	F10	-	-	-	-	-	-	-	-	-	-	-	-
979	F10	-	-	-	-	-	-	-	-	-	-	-	-
980	F10	-	-	-	-	-	-	-	-	-	-	-	-
981	F10	-	-	-	-	-	-	-	-	-	-	-	-
982	F10	-	-	-	-	-	-	-	-	-	-	-	-
983	F10	-	-	-	-	-	-	-	-	-	-	-	-
984	F10	-	-	-	-	-	-	-	-	-	-	-	-
985	F10	-	-	-	-	-	-	-	-	-	-	-	-
986	F10	-	-	-	-	-	-	-	-	-	-	-	-
987	F10	-	-	-	-	-	-	-	-	-	-	-	-
988	F10	-	-	-	-	-	-	-	-	-	-	-	-
989	F10	-	-	-	-	-	-	-	-	-	-	-	-
990	F10	-	-	-	-	-	-	-	-	-	-	-	-
991	F10	-	-	-	-	-	-	-	-	-	-	-	-
992	F10	-	-	-	-	-	-	-	-	-	-	-	-
993	F10	-	-	-	-	-	-	-	-	-	-	-	-
994	F10	-	-	-	-	-	-	-	-	-	-	-	-
995	F10	-	-	-	-	-	-	-	-	-	-	-	-
996	F10	-	-	-	-	-	-	-	-	-	-	-	-
997	F10	-	-	-	-	-	-	-	-	-	-	-	-
998	F10	-	-	-	-	-	-	-	-	-	-	-	-
999	F10	-	-	-	-	-	-	-	-	-	-	-	-
1000	F10	-	-	-	-	-	-	-	-	-	-	-	-



Generation - Total - Unbundled	A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
FERC ACCT	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	Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Industrial Cust 1	Industrial Cust 2	
1055	389	Land and Land Rights	353	1,199,926	118	326,009	108,777	2,241	1	66	3	0	0	25	7
1056		System Generation	1,199,926	399,114	399,232	108,809	2,242	2,242	223,801	277	494	83,467	23,529	22,489	
1057		System Overheads	1,199,979	399,232	399,232	108,809	2,242	2,242	223,801	277	494	83,491	23,555	22,496	
1058		Customer - System													
1059		Total Land & Land Rights													
1060		Structures and Improvements													
1061		Site													
1062		Site													
1063		System Generation	581,299	193,397	158,361	52,710	1,086	1,086	108,415	134	240	40,445	11,401	10,988	
1064		System Overheads	22,098,740	7,352,222	6,020,259	2,003,824	41,290	41,290	4,121,504	5,100	9,106	1,537,567	433,427	414,286	
1065		Customer - System	22,680,039	7,545,620	6,178,620	2,056,534	42,376	42,376	4,229,918	5,234	9,346	1,578,012	444,828	425,183	
1066		Total Structures and Improvements													
1067		Office Furniture & Equipment													
1068		Site													
1069		System Generation	980,573	326,368	326,368	267,242	1,833	1,833	182,985	226	404	68,253	19,240	18,390	
1070		System Overheads	12,640,440	4,205,458	3,443,577	1,146,184	23,618	23,618	2,357,493	2,917	5,209	879,486	247,920	236,971	
1071		Customer - System	17,320	4,841	4,738	1,687	67	67	3,782	148	14	1,095	400	552	
1072		Energy	38,650	12,869	10,329	3,985	72	72	7,208	280	9	2,689	758	725	
1073		Cholla													
1074		Simple Cycle Combustion Turbine													
1075		Total Office Furniture & Equipment	13,677,382	4,549,526	3,726,088	1,240,326	25,590	25,590	2,351,439	99,145	5,643	951,513	268,317	256,637	
1076		Site													
1077		Transportation Equipment													
1078		Site													
1079		System Generation	4,073,590	1,355,278	1,109,750	369,377	7,611	7,611	759,741	29,522	1,679	283,429	79,896	76,368	
1080		System Overheads	1,500,866	499,336	408,874	136,092	2,804	2,804	279,918	10,877	618	104,426	29,437	28,137	
1081		Customer - System	184,596	51,591	50,512	17,984	711	711	40,313	1,579	146	11,657	4,260	5,882	
1082		Energy	146,635	48,756	48,756	13,286	274	274	27,348	1,063	60	10,202	2,876	2,749	
1083		Cholla	19,036	6,333	5,186	1,726	36	36	3,560	138	8	1,324	373	357	
1084		Simple Cycle Combustion Turbine	5,924,722	1,961,324	1,614,269	538,476	11,436	11,436	1,110,870	43,179	1,376	410,948	116,842	113,492	
1085		Total Transportation Equipment													
1086		Store Equipment													
1087		Site													
1088		System Generation	1,106,351	389,081	301,398	100,319	2,067	2,067	206,339	8,018	456	76,977	21,699	20,741	
1089		System Overheads	83,323	27,228	18,000	6,184	128	128	12,411	485	16	4,433	1,400	1,281	
1090		Customer - System	2,007	645	645	208	10	10	10,291	167	8	1,603	445	413	
1091		Energy	1,197,870	398,463	326,276	108,800	2,238	2,238	223,370	8,680	494	83,330	23,480	22,463	
1092		Total Store Equipment													
1093		Tools, Shop & Garage Equipment													
1094		Site													
1095		System Generation	4,894,271	1,628,318	1,333,324	443,793	9,145	9,145	912,801	35,470	2,017	340,529	95,992	91,753	
1096		System Overheads	807,793	268,732	220,063	73,247	1,509	1,509	150,657	5,854	186	56,204	15,843	15,144	
1097		Customer - System	2,358	659	645	230	9	9	515	20	2	148	54	75	
1098		Energy	764,774	254,439	208,344	69,347	1,429	1,429	142,633	5,542	177	53,211	15,000	14,337	
1099		Cholla	38,329	12,752	10,442	3,475	72	72	7,148	278	16	2,667	752	719	
1100		Simple Cycle Combustion Turbine	6,507,925	2,164,920	1,772,818	590,092	12,164	12,164	1,213,755	47,164	1,502	452,759	127,642	122,028	
1101		Total Tools, Shop & Garage Equipment													
1102		Laboratory Equipment													
1103		Site													
1104		System Generation	1,347,439	448,291	367,077	122,180	2,518	2,518	251,303	9,785	555	93,751	26,428	25,280	
1105		System Overheads	1,116,402	371,425	304,136	101,231	2,086	2,086	208,213	8,091	460	77,876	21,896	20,929	
1106		Customer - System	109,642	36,478	29,869	9,942	205	205	20,449	795	45	7,629	2,160	2,055	
1107		Energy	5,977	1,989	1,628	542	11	11	1,115	43	2	416	117	112	
1108		Cholla	2,579,460	858,133	702,711	233,895	4,820	4,820	481,080	18,694	1,063	179,471	50,591	48,357	
1109		Total Laboratory Equipment													
1110		Power Operated Equipment													
1111		Site													
1112		System Generation	8,496,211	2,826,678	2,314,584	770,402	16,875	16,875	1,584,577	61,574	3,501	591,142	166,638	159,279	
1113		System Overheads	295,450	98,296	80,488	26,790	552	552	55,103	2,141	122	20,557	5,795	5,539	
1114		Customer - System	18,900	5,282	5,172	1,841	73	73	4,128	162	15	1,184	436	602	
1115		Energy	426,214	141,801	116,111	38,647	796	796	79,491	3,089	176	29,655	8,359	7,990	
1116		Cholla													
1117		Simple Cycle Combustion Turbine	9,236,775	3,072,057	2,516,355	837,681	17,296	17,296	1,723,288	66,966	3,813	642,638	181,228	173,410	
1118		Total Power Operated Equipment													
1119		Communication Equipment													
1120		Site													
1121		System Generation	28,463,795	9,469,668	7,754,262	2,690,961	53,133	53,133	5,308,612	208,233	11,729	1,880,430	588,266	533,612	
1122		System Overheads	13,199,463	4,396,120	3,594,785	1,196,916	24,695	24,695	2,461,011	95,630	5,468	916,104	286,806	247,376	
1123		Customer - System	494,229	138,128	135,240	48,160	1,903	1,903	107,932	4,228	138	30,968	11,405	15,747	
1124		Energy	125,249	41,670	34,121	11,357	234	234	23,359	908	52	8,714	2,457	2,348	
1125		Cholla													
1126		Simple Cycle Combustion Turbine	42,278,459	14,039,667	11,518,328	3,836,974	79,974	79,974	7,900,859	307,047	17,609	2,938,196	830,927	799,077	
1127		Total Communication Equipment													
1128		Site													
1129		System Generation													
1130		System Overheads													
1131		Customer - System													
1132		Energy													
1133		Cholla													
1134		Simple Cycle Combustion Turbine													
1135		Total Communication Equipment													
1136		Site													
1137		System Generation													
1138		System Overheads													

Generation - Total - Unbundled	A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
FERC ACCT	DESCRIPTION	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	Industrial Cust 1	Industrial Cust 2
1139	388	Misc. Equipment	F107G	443,583	147,579	120,843	40,222	829	829	82,730	3,215	102	183	30,863	8,700
1140		Situs	F105G	625,025	206,145	170,436	56,729	1,169	1,169	116,562	4,534	144	236	43,529	12,271
1141		System Generation	F102G												
1142		System Overheads	F30	700	196	192	68	3	3	153	6	0	1	44	16
1143		Customer - System	F10	1,069,908	355,920	291,471	97,020	2,000	199,564	7,755	441	441	74,436	20,987	20,067
1144		Simple Cycle Combustion Turbine	F30	208,679,328	58,322,004	57,102,735	20,330,604	803,419	45,572,427	1,785,143	58,078	164,859	13,075,649	4,815,382	6,649,027
1145		Remove Capital Lease	F30												
1146		General Capital Lease	F107G	12,960,268	4,311,865	3,530,707	1,175,184	24,215	2,417,142	93,926	2,991	5,341	901,739	254,192	242,967
1147		Situs	F105G	1,457,135	484,787	396,361	132,127	2,723	271,762	10,560	336	600	101,383	28,579	27,317
1148		System Generation	F102G												
1149		System Overheads	F107G	(12,960,268)	(4,311,865)	(3,530,707)	(1,175,184)	(24,215)	(2,417,142)	(93,926)	(2,991)	(5,341)	(901,739)	(254,192)	(242,967)
1150		Remove Capital Lease	F102G	(1,457,135)	(484,787)	(396,361)	(132,127)	(2,723)	(271,762)	(10,560)	(336)	(600)	(101,383)	(28,579)	(27,317)
1151		Situs	F30												
1152		General Vehicles Capital Lease	F30												
1153		Remove Capital Lease	F30												
1154		Remove Capital Lease	F30												
1155	389	Coal Mine	F102G	1,251,744	416,454	341,007	113,503	2,339	233,455	9,072	289	516	87,093	24,551	23,466
1156	389L	WIDCO Capital Lease	F102G												
1157		Remove Capital Lease	F102G												
1158		General Capital Lease	F102G	316,282,993	94,083,389	86,417,582	30,092,513	1,005,893	65,663,836	2,565,908	82,947	209,471	20,557,437	6,928,322	8,675,894
1159		Unclassified Gen Plant - Acct 300													
1160		Unclassified Gen Veh - Acct 300													
1161		TOTAL GENERAL PLANT		40,832,482	13,584,914	11,123,807	3,702,523	76,293	7,615,422	295,922	9,424	16,926	2,841,008	800,856	765,488
1162		Organization													
1163		Situs													
1164		System Generation													
1165		System Overheads													
1166		Customer - System													
1167		Total Organization													
1168		Franchise & Consent													
1169		Situs													
1170		System Generation													
1171		Total Franchise & Consent													
1172		Miscellaneous Intangible Plant													
1173		Situs													
1174		System Generation													
1175		System Overheads													
1176		Customer - System													
1177		Energy													
1178		Total Miscellaneous Intangible Plant													
1179		Unclass Intangible Plant - Acct 300													
1180		TOTAL INTANGIBLE PLANT		52,565	17,488	14,320	4,766	98	9,804	381	12	22	3,657	1,031	985
1181		Organization													
1182		Situs													
1183		System Generation													
1184		System Overheads													
1185		Customer - System													
1186		Energy													
1187		Total Miscellaneous Intangible Plant													
1188		Unclass Intangible Plant - Acct 300													
1189		TOTAL GENERAL PLANT		40,832,482	13,584,914	11,123,807	3,702,523	76,293	7,615,422	295,922	9,424	16,926	2,841,008	800,856	765,488
1190		Organization													
1191		Situs													
1192		System Generation													
1193		System Overheads													
1194		Customer - System													
1195		Energy													
1196		Total Miscellaneous Intangible Plant													
1197		Unclass Intangible Plant - Acct 300													
1198		TOTAL GENERAL PLANT		40,832,482	13,584,914	11,123,807	3,702,523	76,293	7,615,422	295,922	9,424	16,926	2,841,008	800,856	765,488
1199		Organization													
1200		Situs													
1201		System Generation													
1202		System Overheads													
1203		Customer - System													
1204		Energy													
1205		Total Miscellaneous Intangible Plant													
		Unclass Intangible Plant - Acct 300													
		TOTAL GENERAL PLANT		40,832,482	13,584,914	11,123,807	3,702,523	76,293	7,615,422	295,922	9,424	16,926	2,841,008	800,856	765,488
		Organization													
		Situs													
		System Generation													
		System Overheads													
		Customer - System													
		Energy													
		Total Miscellaneous Intangible Plant													
		Unclass Intangible Plant - Acct 300													
		TOTAL GENERAL PLANT		40,832,482	13,584,914	11,123,807	3,702,523	76,293	7,615,422	295,922	9,424	16,926	2,841,008	800,856	765,488
		Organization													
		Situs													
		System Generation													
		System Overheads													
		Customer - System													
		Energy													
		Total Miscellaneous Intangible Plant													
		Unclass Intangible Plant - Acct 300													
		TOTAL GENERAL PLANT		40,832,482	13,584,914	11,123,807	3,702,523	76,293	7,615,422	295,922	9,424	16,926	2,841,008	800,856	765,488
		Organization													
		Situs													
		System Generation													
		System Overheads													
		Customer - System													
		Energy													
		Total Miscellaneous Intangible Plant													
		Unclass Intangible Plant - Acct 300													
		TOTAL GENERAL PLANT		40,832,482	13,584,914	11,123,807	3,702,523	76,293	7,615,422	295,922	9,424	16,926	2,841,008	800,856	765,488
		Organization													
		Situs													
		System Generation													
		System Overheads													
		Customer - System													
		Energy													
		Total Miscellaneous Intangible Plant													
		Unclass Intangible Plant - Acct 300													
		TOTAL GENERAL PLANT		40,832,482	13,584,914	11,123,807	3,702,523	76,293	7,615,422	295,922	9,424	16,926	2,841,008	800,856	765,488
		Organization													
		Situs													

Generation - Total - Unbundled	A	B	COS Factor	D	E	F	G	H	I	J	K	L	M	P	Q
	FERC ACCT	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	Industrial Cust 1	Industrial Cust 2
1206	1210	Production	F10	-	-	-	-	-	-	-	-	-	-	-	-
1207	1210	Transmission	F10	-	-	-	-	-	-	-	-	-	-	-	-
1208	1210	F10	F10	-	-	-	-	-	-	-	-	-	-	-	-
1209	1210	Construction	F102	-	-	-	-	-	-	-	-	-	-	-	-
1210	1210	Plant Held For Future Use	F30	14,084,166	3,936,260	3,853,970	1,372,160	54,224	3,075,768	120,483	3,920	11,127	882,500	324,999	448,755
1211	1210	Mining	F30	14,084,166	3,936,260	3,853,970	1,372,160	54,224	3,075,768	120,483	3,920	11,127	882,500	324,999	448,755
1212	1210	Total Plant Held For Future Use	F10	15,449,004	5,139,864	4,208,702	1,400,853	28,865	2,881,301	111,962	3,566	6,366	1,074,898	303,005	289,623
1213	1222	Electric Plant Acquisition Adjust	F30	-	-	-	-	-	-	-	-	-	-	-	-
1214	1224	Nuclear Fuel	F11	-	-	-	-	-	-	-	-	-	-	-	-
1215	1225	Weatherization	F11	-	-	-	-	-	-	-	-	-	-	-	-
1216	1227	Fuel Stock	F30	96,540,382	26,891,247	26,417,182	9,405,456	371,662	21,082,968	825,853	26,889	76,268	6,049,129	2,227,719	3,076,010
1217	1228	Cholla	F30	3,927,813	1,097,751	1,074,802	382,668	15,122	857,775	33,600	1,093	3,103	246,113	90,636	125,160
1218	1229	Total Fuel Stock	F30	100,468,196	28,078,999	27,491,984	9,788,124	386,804	21,940,743	859,453	27,962	79,371	6,295,242	2,318,355	3,201,159
1219	1231	Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-	-	-	-
1220	1232	DG&T Working Capital Deposit	F30	(1,559,088)	(435,736)	(426,627)	(151,894)	(6,003)	(340,481)	(13,327)	(434)	(1,232)	(97,891)	(35,977)	(49,676)
1221	1233	DG&T Working Capital Deposit	F30	(1,233,921)	(344,858)	(337,649)	(120,215)	(4,751)	(269,470)	(10,556)	(343)	(975)	(77,316)	(28,473)	(39,316)
1222	1236	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-
1223	1237	Materials and Supplies	F102G	75,695,503	25,183,796	20,621,381	6,863,760	141,432	14,117,515	548,581	17,470	31,192	5,266,677	1,484,632	1,419,066
1224	1241	Cholla	F10	-	-	-	-	-	-	-	-	-	-	-	-
1225	1242	Total Materials and Supplies	F102G	75,695,503	25,183,796	20,621,381	6,863,760	141,432	14,117,515	548,581	17,470	31,192	5,266,677	1,484,632	1,419,066
1226	1243	Stores Expense Undistributed	F102G	-	-	-	-	-	-	-	-	-	-	-	-
1227	1244	Provo Working Capital Deposit	F102G	(101,327)	(33,711)	(27,604)	(9,188)	(189)	(18,898)	(734)	(23)	(42)	(7,050)	(1,897)	(1,900)
1228	1245	Prepayments	F102G	5,102,518	1,897,601	1,390,056	462,576	9,534	951,640	36,979	1,178	2,103	385,019	100,077	95,857
1229	1246	System Energy	F30	1,487,383	416,981	408,384	145,337	5,744	325,827	12,763	415	1,179	93,486	34,428	47,538
1230	1247	Total Prepayments	F30	6,594,900	2,114,583	1,798,320	608,032	15,278	1,278,467	48,742	1,593	3,281	446,505	134,505	145,195
1231	1251	Misc Regulatory Assets	F102G	20,101,254	6,887,661	5,476,083	1,822,700	37,588	3,748,965	145,678	4,639	8,283	1,398,588	394,250	376,839
1232	1252	Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-	-
1233	1253	Total Misc Regulatory Assets	F102G	20,101,254	6,887,661	5,476,083	1,822,700	37,588	3,748,965	145,678	4,639	8,283	1,398,588	394,250	376,839
1234	1254	Misc Deferred Debits	F102G	24,004,224	7,985,175	6,539,362	2,176,605	44,850	4,476,884	173,964	5,540	9,892	1,670,145	470,800	450,008
1235	1255	System Energy	F30	6,324,950	1,767,706	1,730,751	616,209	24,351	1,381,274	54,107	1,760	4,997	396,315	145,951	201,528
1236	1256	Cash Working Capital	F137G	16,032,762	4,842,751	4,513,962	1,517,533	49,222	3,155,311	124,899	3,889	11,418	1,079,040	325,413	409,325
1237	1257	Other Working Capital	F137G	(1,022,607)	(312,608)	(279,174)	(96,235)	(2,961)	(207,230)	(6,099)	(261)	(619)	(67,551)	(21,850)	(26,019)
1238	1258	Cholla	F30	-	-	-	-	-	-	-	-	-	-	-	-
1239	1259	Total Other Working Capital	F137G	(1,022,607)	(312,608)	(279,174)	(96,235)	(2,961)	(207,230)	(6,099)	(261)	(619)	(67,551)	(21,850)	(26,019)
1240	1260	Nuclear Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
1241	1261	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	-	-	-	-
1242	1262	Impact Housing - Notes Receivable	F30	-	-	-	-	-	-	-	-	-	-	-	-
1243	1263	TOTAL RATE BASE ADDITIONS	F30	274,837,605	84,610,881	75,163,470	25,788,434	768,682	55,219,148	2,156,143	69,277	163,059	18,262,302	5,813,622	6,822,687









Rocky Mountain Power  
Cost Of Service By Rate Schedule  
State of Utah  
2010 Protocol (Non Wgt)  
12 Months Ended June 2015

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	DESCRIPTION		Utah Jurisdiction Normalized	Residential SELL	General Large Dist. SELL	General + MW SELL	Street & Area Lighting SELL	General Trans SELL	Irrigation SELL	Traffic Signals SELL	Outdoor Lighting SELL	General Small Dist. SELL	Industrial CUST	Industrial CUST
14	Operating Revenues		307,292,524	97,807,237	93,766,384	28,460,486	781,293	50,929,140	2,073,833	54,807	230,974	22,602,259	4,765,110	5,832,991
15	Operating Expenses		103,994,925	34,597,669	28,238,449	9,416,223	217,218	19,455,974	762,550	24,558	44,314	7,220,190	2,035,017	1,992,764
16	Depreciation Expense		44,639,230	14,785,414	12,106,819	4,029,716	83,035	8,479,135	322,072	10,257	18,313	3,092,068	876,267	833,134
17	Amortization Expense		5,069,857	1,681,513	1,374,531	457,422	9,644	961,442	36,606	1,168	2,079	351,380	99,593	94,479
18	Taxes Other Than Income		14,173,368	4,891,442	3,859,157	1,284,077	26,454	2,891,556	102,491	3,087	5,380	964,117	279,987	265,021
19	Income Taxes - Federal		25,462,055	7,058,514	10,357,003	3,520,303	109,283	2,451,429	131,429	570	48,510	2,220,868	74,608	492,510
20	Income Taxes - State		3,459,870	959,135	1,407,345	342,467	14,850	333,112	17,859	77	6,184	301,779	10,138	66,924
21	Income Taxes Deferred		13,866,844	4,590,644	3,776,240	1,256,487	25,886	2,633,726	100,288	3,021	5,265	943,402	273,971	259,914
22	Investment Tax Credit Adj		(952,644)	(315,329)	(255,388)	(86,307)	(1,778)	(180,909)	(6,889)	(207)	(362)	(64,802)	(18,819)	(17,853)
23	Misc Revenue & Expense		666	222	182	60	1	124	5	0	0	46	13	12
24	Misc Revenue & Expense		666	222	182	60	1	124	5	0	0	46	13	12
25	Misc Revenue & Expense		666	222	182	60	1	124	5	0	0	46	13	12
26	Misc Revenue & Expense		666	222	182	60	1	124	5	0	0	46	13	12
27	Total Operating Expenses		209,715,172	69,049,224	60,860,337	19,220,448	484,593	36,825,616	1,465,412	42,530	126,684	15,029,048	3,632,775	3,977,905
28	Operating Revenue For Return		97,577,352	29,758,012	32,906,047	9,230,049	296,699	14,103,524	607,421	12,277	104,290	7,573,211	1,130,335	1,855,486
29	Rate Base :		2,502,632,819	828,941,295	678,766,391	225,925,196	4,655,335	475,380,435	18,056,912	575,036	1,026,710	173,356,162	49,238,863	46,709,484
30	Electric Plant In Service		427,398	142,195	116,434	36,755	799	79,711	3,087	89	176	29,737	8,383	8,412
31	Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-	-
32	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
33	Nuclear Fuel		-	-	-	-	-	-	-	-	-	-	-	-
34	Prepayments		2,343,731	776,308	635,669	211,580	4,360	445,197	16,910	539	962	162,349	46,113	43,744
35	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
36	Materials & Supplies		576,699	191,681	156,955	52,242	1,076	109,925	4,175	133	237	40,086	11,386	10,801
37	Misc Deferred Debits		15,696,150	5,199,661	4,257,666	1,417,150	29,201	2,891,900	113,265	3,607	6,440	1,087,403	308,865	292,992
38	Cash Working Capital		4,845,269	1,585,255	1,375,975	442,729	11,114	864,069	34,475	1,039	2,699	344,511	86,966	92,736
39	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
40	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
41	Total Rate Base Additions		2,526,526,085	836,836,395	685,315,090	228,087,653	4,701,885	479,851,237	18,228,835	580,452	1,037,224	175,020,249	49,701,577	47,157,469
42	Rate Base Deductions :		(654,227,113)	(216,698,087)	(177,440,042)	(59,060,344)	(1,216,977)	(124,271,951)	(4,720,356)	(150,323)	(268,398)	(45,317,984)	(12,872,069)	(12,210,582)
43	Accum Provision For Depreciation		(35,224,009)	(11,667,167)	(9,653,488)	(3,175,848)	(65,523)	(6,590,877)	(254,147)	(8,084)	(14,451)	(2,439,950)	(693,040)	(652,226)
44	Accum Provision For Amortization		(406,917,606)	(134,706,206)	(110,288,826)	(36,740,226)	(755,813)	(77,420,410)	(2,534,492)	(93,642)	(166,908)	(28,195,503)	(8,009,764)	(7,608,745)
45	Unamortized ITC		(18,769)	(6,213)	(5,087)	(1,695)	(35)	(3,571)	(135)	(4)	(8)	(1,300)	(369)	(351)
46	Customer Advance For Construction		(6,320,173)	(2,467,222)	(348,904)	(111,766)	(6,050)	(1,089,848)	(23,830)	(16,221)	(46,828)	(2,207,485)	(369)	(369)
47	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
48	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
49	Misc Rate Base Deductions		(4,214,414)	(1,396,818)	(1,143,764)	(380,698)	(7,845)	(798,458)	(30,427)	(969)	(1,730)	(292,116)	(82,882)	(78,708)
50	Total Rate Base Deductions		(1,106,922,084)	(366,941,713)	(288,780,111)	(99,474,596)	(2,052,242)	(210,275,115)	(7,863,387)	(271,253)	(498,323)	(78,454,338)	(21,658,124)	(20,552,882)
51	Total Rate Base		1,419,603,981	469,894,682	386,532,979	128,613,057	2,649,642	269,586,122	10,265,447	309,199	538,902	96,565,910	28,043,453	26,604,587
52	Return On Rate Base		6.87%	6.33%	8.51%	7.18%	11.20%	5.23%	5.92%	3.97%	19.35%	7.84%	4.03%	6.97%
53	Return On Equity		8.37%	7.32%	11.54%	8.95%	16.75%	5.18%	6.51%	2.74%	32.55%	10.24%	2.86%	8.56%

Rocky Mountain Power  
 Cost Of Service By Rate Schedule  
 State of Utah  
 2010 Protocol (Non-Wgt)  
 12 Months Ended June 2015

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	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 Trns Sch.9	Irrigation Sch.10	Traffic Signals Sch.15	Outdoor Lighting Sch.15	General Small Dist. Sch.23	Industrial Cust.1	Industrial Cust.2
83	Total Rate Base		1,419,603,981	469,894,682	386,632,979	128,613,057	2,649,642	269,586,122	10,265,447	308,199	538,902	96,565,910	28,043,453	26,604,587
84														
85	Return On Ratebase (\$\$)	6.93%	96,423,058	32,578,432	26,798,853	8,916,917	183,703	18,690,769	711,717	21,437	37,363	6,695,045	1,944,290	1,844,532
86	Operating & Maintenance Expense		103,994,925	34,597,669	28,238,449	9,416,223	217,218	19,455,974	762,550	24,558	44,314	7,220,190	2,035,017	1,962,764
87	Bad Debt to Produce ROR	F80												
88	Depreciation Expense		44,636,230	14,785,414	12,106,819	4,025,716	83,035	8,473,135	322,072	10,257	18,313	3,092,068	876,267	833,134
89	Amortization Expense		5,069,857	1,681,513	1,374,531	467,422	9,644	961,442	36,606	1,168	2,079	351,360	99,593	94,479
90	Taxes Other Than Income		14,175,368	4,691,442	3,659,157	1,264,077	28,484	2,891,586	107,491	3,967	5,380	864,117	279,567	265,621
91	Federal Taxes		25,462,095	7,096,514	10,357,003	2,520,303	189,263	2,451,456	131,429	970	49,510	2,220,668	74,988	492,510
92	FIT Adj to Produce Target ROR	F101												
93	State Income Taxes		3,459,870	959,135	1,407,345	342,467	14,850	333,112	17,859	77	6,184	301,779	10,138	66,924
94	SIT Adj to Produce Target ROR	F101												
95	Deferred Income Taxes		13,865,844	4,590,644	3,776,240	1,256,487	25,886	2,633,726	100,288	3,021	5,265	943,402	273,971	259,914
96	Investment Tax Credit		(952,644)	(315,329)	(259,388)	(86,307)	(1,778)	(180,909)	(6,889)	(207)	(382)	(64,802)	(16,819)	(17,853)
97	Misc Revenue & Expenses		666	222	182	60	1	124	5	0	0	46	13	12
98	Revenue Credits		(34,307,592)	(11,079,885)	(9,411,661)	(3,152,365)	(76,876)	(6,550,702)	(255,211)	(6,075)	(16,882)	(2,351,950)	(685,282)	(718,703)
99														
100	Total Revenue Requirements		273,830,638	89,547,771	78,247,508	24,884,989	591,421	48,965,683	1,922,918	55,892	147,165	18,372,143	4,891,803	5,103,334
101	Operating Revenues		272,894,932	86,727,352	84,354,703	25,296,131	704,417	44,376,438	1,818,622	46,732	214,093	20,250,309	4,077,848	5,114,288
102														
103	Increase / (Decrease) Required to Earn Equal Rates of Return		845,705	2,820,420	(6,107,195)	(313,132)	(112,996)	4,597,245	104,296	9,160	(66,927)	(878,166)	813,955	(10,954)
104	Existing Revenues		272,894,932	86,727,352	84,354,703	25,296,131	704,417	44,376,438	1,818,622	46,732	214,093	20,250,309	4,077,848	5,114,288
105	check													
106	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		0.31%	3.25%	-7.24%	-1.24%	-16.04%	10.34%	5.73%	19.60%	-31.26%	-4.34%	19.96%	-0.21%
107														
108														
109														
110														
111														

A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
ACCY	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	Industrial Cust.1	Industrial Cust.2
126	Residential Sales	A	185,292,339	86,727,352	84,354,703	25,298,131	-	44,378,438	1,818,622	-	-	20,250,309	4,077,848	5,114,288
127	Commercial & Industrial Sales	A	-	-	-	-	-	-	-	-	-	-	-	-
128	Interruptible Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
129	Interruptible Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
130			185,292,339	86,727,352	84,354,703	25,298,131	-	44,378,438	1,818,622	-	-	20,250,309	4,077,848	5,114,288
131			965,241	-	-	-	704,417	-	-	46,732	214,093	-	-	-
132	Public Street & Highway Lighting	A	-	-	-	-	-	-	-	-	-	-	-	-
133	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-	-	-	-	-
134	Interdepartmental Demand	A	-	-	-	-	-	-	-	-	-	-	-	-
135		F10	-	-	-	-	-	-	-	-	-	-	-	-
136			-	-	-	-	-	-	-	-	-	-	-	-
137			-	-	-	-	-	-	-	-	-	-	-	-
138			-	-	-	-	-	-	-	-	-	-	-	-
139			-	-	-	-	-	-	-	-	-	-	-	-
140			-	-	-	-	-	-	-	-	-	-	-	-
141	Total Sales to Ultimate Customers		272,984,932	86,727,352	84,354,703	25,298,131	704,417	44,378,438	1,818,622	46,732	214,093	20,250,309	4,077,848	5,114,288
142	Sales for Resale	F11	-	-	-	-	-	-	-	-	-	-	-	-
143	Demand Energy	F10	-	-	-	-	-	-	-	-	-	-	-	-
144		F30	-	-	-	-	-	-	-	-	-	-	-	-
145			-	-	-	-	-	-	-	-	-	-	-	-
146			-	-	-	-	-	-	-	-	-	-	-	-
147			-	-	-	-	-	-	-	-	-	-	-	-
148	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-	-	-	-	-
149			-	-	-	-	-	-	-	-	-	-	-	-
150	State Specific Revenue Credit	F140T	4,888,395	1,596,387	1,390,651	446,379	10,602	880,728	34,554	1,015	2,602	344,637	88,476	92,862
151	AGA Revenue	A	-	-	-	-	-	-	-	-	-	-	-	-
152			-	-	-	-	-	-	-	-	-	-	-	-
153	Total Sales from Electricity		277,873,327	88,323,738	85,745,354	25,744,510	715,019	45,259,166	1,853,177	47,746	216,695	20,594,946	4,166,324	5,206,651
154	Other Electric Operating Revenues	A	-	-	-	-	-	-	-	-	-	-	-	-
155	Forfeited Discounts & Interest	F40	-	-	-	-	-	-	-	-	-	-	-	-
156			-	-	-	-	-	-	-	-	-	-	-	-
157			-	-	-	-	-	-	-	-	-	-	-	-
158			-	-	-	-	-	-	-	-	-	-	-	-
159			-	-	-	-	-	-	-	-	-	-	-	-
160	Misc Electric Revenue	A	-	-	-	-	-	-	-	-	-	-	-	-
161	Demand	F10	2,310,899	788,833	629,548	209,543	4,318	430,992	16,748	533	952	160,786	45,324	43,322
162	Customer	F40	355,142	118,626	97,136	32,331	666	68,030	2,584	82	147	24,808	7,047	6,684
163			2,669,041	887,460	726,683	241,874	4,984	499,022	19,332	616	1,099	185,594	52,371	50,007
164	Water Sales	F10	-	-	-	-	-	-	-	-	-	-	-	-
165			-	-	-	-	-	-	-	-	-	-	-	-
166	Rent of Electric Property	A	-	-	-	-	-	-	-	-	-	-	-	-
167	Demand	F10	21,043,292	7,001,076	5,732,728	1,906,120	39,318	3,924,658	152,505	4,857	8,671	1,464,132	412,727	394,499
168	System Overhead	F102T	5,706,864	1,594,963	1,561,619	555,992	21,972	1,246,293	48,819	1,588	4,508	357,587	131,689	181,834
169			-	-	-	-	-	-	-	-	-	-	-	-
170	Other Electric Revenue	A	26,750,166	8,596,039	7,294,347	2,464,112	61,290	5,170,952	201,324	6,445	13,180	1,821,719	544,415	576,334
171	Demand	F10	29,419,197	9,483,498	8,021,030	2,705,986	66,274	5,669,974	220,656	7,061	14,279	2,007,313	596,786	626,341
172	Customer	F40	307,292,524	97,807,237	93,765,384	28,450,486	781,293	50,925,140	2,073,833	54,807	230,974	22,602,259	4,763,110	5,832,991
173	Total Other Electric Operating Revenues		-	-	-	-	-	-	-	-	-	-	-	-
174	Miscellaneous Revenue	F10	-	-	-	-	-	-	-	-	-	-	-	-
175	Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-	-	-	-	-	-
176	Less on Sale of Utility Plant	F30	-	-	-	-	-	-	-	-	-	-	-	-
177	Gain from Emission Allowances	F10	-	-	-	-	-	-	-	-	-	-	-	-
178	Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-	-	-	-	-
179	Impact Housing Interest Income	F10	-	-	-	-	-	-	-	-	-	-	-	-
180	(Gain)/Loss on Sale of Utility Plant	F10	666	222	182	60	1	124	5	0	0	46	13	12
181	Total Miscellaneous Revenues		666	222	182	60	1	124	5	0	0	46	13	12
182	Miscellaneous Expenses	F80	-	-	-	-	-	-	-	-	-	-	-	-
183	Interest on Customer Deposits	F105	-	-	-	-	-	-	-	-	-	-	-	-
184	Divergence Fairness Adjustment	F105	-	-	-	-	-	-	-	-	-	-	-	-
185	Production	F105	-	-	-	-	-	-	-	-	-	-	-	-
186	Transmission	F105	-	-	-	-	-	-	-	-	-	-	-	-
187	Distribution	F105	-	-	-	-	-	-	-	-	-	-	-	-
188			-	-	-	-	-	-	-	-	-	-	-	-
189			-	-	-	-	-	-	-	-	-	-	-	-
190	Net Miscellaneous Revenues And Expense		666	222	182	60	1	124	5	0	0	46	13	12
191			-	-	-	-	-	-	-	-	-	-	-	-
192			-	-	-	-	-	-	-	-	-	-	-	-
193			-	-	-	-	-	-	-	-	-	-	-	-
194			-	-	-	-	-	-	-	-	-	-	-	-
195			-	-	-	-	-	-	-	-	-	-	-	-
196			-	-	-	-	-	-	-	-	-	-	-	-
197			-	-	-	-	-	-	-	-	-	-	-	-
198			-	-	-	-	-	-	-	-	-	-	-	-
199			-	-	-	-	-	-	-	-	-	-	-	-
200			-	-	-	-	-	-	-	-	-	-	-	-
201			-	-	-	-	-	-	-	-	-	-	-	-
202			-	-	-	-	-	-	-	-	-	-	-	-





Transmission - Total - Unbundled		TRANSMISSION EXPENSE												
A	B	C	D	E	F	G	H	I	J	K	L	M	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	Industrial Cust.1	Industrial Cust.2
391		F106	2,625,303	869,573	712,037	236,989	4,884	496,682	16,942	603	1,077	181,853	51,653	48,999
392	Operation Supervision & Eng	F106	3,832,986	1,269,594	1,039,588	346,024	7,130	728,086	27,656	881	1,572	265,510	75,415	71,340
393	Load Dispatching	F106	1,360,964	480,789	369,122	122,861	2,532	258,518	9,820	313	588	94,273	26,777	25,401
394	Station Expense	F106	116,827	38,696	31,686	10,547	217	22,192	843	27	48	8,093	2,299	2,180
395	Overhead Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-	-
396	Underground Line Expense	F106	-	-	-	-	-	-	-	-	-	-	-	-
397	Transm of Electricity by Others	F10	59,361,875	19,749,619	16,171,685	5,382,693	110,914	11,071,228	430,208	13,700	24,461	4,130,230	1,164,277	1,112,859
398	Energy	F30	3,423,789	956,881	936,881	333,563	13,182	747,704	29,289	953	2,705	214,531	79,006	109,090
399		F106	62,785,664	20,706,505	17,108,566	5,716,256	124,096	11,818,932	459,497	14,653	27,166	4,344,761	1,243,283	1,221,949
400	Misc. Transmission Expense	F106	1,132,919	375,254	307,271	102,274	2,107	215,201	8,174	280	465	78,477	22,290	21,145
401	Rents - Transmission	F106	909,420	301,225	246,654	82,088	1,692	172,746	6,562	209	373	62,995	17,893	16,374
402	Maint Supervision & Engineering	F106	965,779	319,893	261,939	87,186	1,797	163,452	6,968	222	396	66,899	19,002	18,025
403	Maintenance of Structures	F106	1,883,644	623,915	510,884	170,046	3,504	357,803	13,591	433	773	130,479	37,061	35,157
404	Maint of Station Equipment	F106	5,085,625	1,684,499	1,379,328	469,105	9,460	966,026	36,694	1,169	2,086	352,279	100,061	94,919
405	Maintenance of Overhead Lines	F106	8,404,455	2,783,788	2,279,464	758,712	15,634	1,596,446	60,640	1,931	3,448	582,172	165,360	156,862
406	Maint of Underground Lines	F106	40,861	13,534	11,082	3,689	76	7,762	295	9	17	2,830	804	763
407	Maint of Misc Transmission Plant	F106	1,253,396	415,159	339,947	113,150	2,332	238,086	9,043	288	514	86,822	24,661	23,394
408														
409	TOTAL TRANSMISSION EXPENSE		90,397,853	29,852,424	24,697,568	8,208,946	175,459	17,063,931	668,723	20,988	38,494	6,257,444	1,786,559	1,737,306
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Transmission - Total - Unbundled		CUSTOMER SERVICE EXPENSE												
A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
ACC	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch. 8	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	Industrial Cust.1	Industrial Cust.2
504	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-	-
505	Customer Assistance	F40	-	-	-	-	-	-	-	-	-	-	-	-
506	Informational & Instructional Adv	F40	-	-	-	-	-	-	-	-	-	-	-	-
507	Misc. Customer Service	F40	-	-	-	-	-	-	-	-	-	-	-	-
508	TOTAL CUSTOMER SERVICE EXPENSE		-	-	-	-	-	-	-	-	-	-	-	-
509			-	-	-	-	-	-	-	-	-	-	-	-
510			-	-	-	-	-	-	-	-	-	-	-	-
511			-	-	-	-	-	-	-	-	-	-	-	-
512			-	-	-	-	-	-	-	-	-	-	-	-
513			-	-	-	-	-	-	-	-	-	-	-	-
514			-	-	-	-	-	-	-	-	-	-	-	-
515			-	-	-	-	-	-	-	-	-	-	-	-
516			-	-	-	-	-	-	-	-	-	-	-	-
517			-	-	-	-	-	-	-	-	-	-	-	-
518			-	-	-	-	-	-	-	-	-	-	-	-
519			-	-	-	-	-	-	-	-	-	-	-	-
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521			-	-	-	-	-	-	-	-	-	-	-	-
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523			-	-	-	-	-	-	-	-	-	-	-	-
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528			-	-	-	-	-	-	-	-	-	-	-	-
529			-	-	-	-	-	-	-	-	-	-	-	-
530			-	-	-	-	-	-	-	-	-	-	-	-
531			-	-	-	-	-	-	-	-	-	-	-	-
532			-	-	-	-	-	-	-	-	-	-	-	-
533			-	-	-	-	-	-	-	-	-	-	-	-
534			-	-	-	-	-	-	-	-	-	-	-	-
535			-	-	-	-	-	-	-	-	-	-	-	-
536			-	-	-	-	-	-	-	-	-	-	-	-
537			-	-	-	-	-	-	-	-	-	-	-	-
538			-	-	-	-	-	-	-	-	-	-	-	-
539			-	-	-	-	-	-	-	-	-	-	-	-
540			-	-	-	-	-	-	-	-	-	-	-	-
541			-	-	-	-	-	-	-	-	-	-	-	-
542			-	-	-	-	-	-	-	-	-	-	-	-
543			-	-	-	-	-	-	-	-	-	-	-	-
544			-	-	-	-	-	-	-	-	-	-	-	-
545			-	-	-	-	-	-	-	-	-	-	-	-
546			-	-	-	-	-	-	-	-	-	-	-	-
547			-	-	-	-	-	-	-	-	-	-	-	-
548			-	-	-	-	-	-	-	-	-	-	-	-
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550			-	-	-	-	-	-	-	-	-	-	-	-
551			-	-	-	-	-	-	-	-	-	-	-	-
552			-	-	-	-	-	-	-	-	-	-	-	-
553			-	-	-	-	-	-	-	-	-	-	-	-
554			-	-	-	-	-	-	-	-	-	-	-	-
555			-	-	-	-	-	-	-	-	-	-	-	-
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557			-	-	-	-	-	-	-	-	-	-	-	-
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576			-	-	-	-	-	-	-	-	-	-	-	-
577			-	-	-	-	-	-	-	-	-	-	-	-
920	Administrative & General Salaries	F102T F42	7,653,093	2,534,916	2,075,679	690,883	14,236	1,453,723	55,218	1,758	3,140	530,126	150,576	142,838
921	Customer - System	F102T F42	7,653,093	2,534,916	2,075,679	690,883	14,236	1,453,723	55,218	1,758	3,140	530,126	150,576	142,838
922	Administrative & General Salaries	F102T F42	(2,150,291)	(712,236)	(653,204)	(194,117)	(4,000)	(408,453)	(15,515)	(494)	(892)	(148,950)	(42,307)	(40,133)
923	Office Supplies & expenses	F102T F42	(2,150,291)	(712,236)	(653,204)	(194,117)	(4,000)	(408,453)	(15,515)	(494)	(892)	(148,950)	(42,307)	(40,133)
924	Customer - System	F102T F42	1,413,269	468,114	393,308	127,583	2,629	268,454	10,197	325	580	97,896	27,806	26,377
925	Outside Services	F102T F42	1,413,269	468,114	393,308	127,583	2,629	268,454	10,197	325	580	97,896	27,806	26,377
926	Customer - System	F102T F42	1,179,869	390,805	320,005	106,513	2,195	224,119	8,513	271	484	81,729	23,214	22,021
927	Office Supplies & expenses	F102T F42	1,179,869	390,805	320,005	106,513	2,195	224,119	8,513	271	484	81,729	23,214	22,021
928	Property Insurance	F102T F42	768,505	254,550	208,434	69,377	1,430	145,979	5,545	177	315	53,234	15,121	14,343
929	Injuries & Damages	F138T	-	-	-	-	-	-	-	-	-	-	-	-
930	Employee Pensions & Benefits	F102	-	-	-	-	-	-	-	-	-	-	-	-
931	Franchise Requirements	F102	-	-	-	-	-	-	-	-	-	-	-	-
932	Regulatory Commission Expense	F102	-	-	-	-	-	-	-	-	-	-	-	-
933	Regulatory Expense	F102	-	-	-	-	-	-	-	-	-	-	-	-
934	Duplicate Charges	F102	(116,180)	(38,482)	(31,510)	(10,488)	(216)	(22,069)	(838)	(27)	(48)	(8,048)	(2,286)	(2,168)
935	Misc. General Expenses	F102T F42	11,182	3,704	3,033	1,009	21	2,124	81	3	5	775	220	209
936	Customer Labor	F138T	238,919	79,137	64,800	21,568	444	45,383	1,724	55	98	16,550	4,701	4,469
937	Rents	F102T	591,399	195,888	160,400	53,389	1,100	112,338	4,267	136	243	40,966	11,636	11,038
938	Maintenance of General Plant	F108	2,945,101	1,148,448	761,129	251,426	18,320	423,205	25,784	1,041	1,483	218,097	44,380	51,790
939	TOTAL ADMINISTRATIVE & GEN EXPENSE		13,597,071	4,745,244	3,640,880	1,207,277	41,759	2,392,043	103,827	3,560	5,819	962,746	248,458	245,458
940	TOTAL O & M EXPENSE		103,994,925	34,597,669	28,238,449	9,416,223	217,218	19,465,974	762,550	24,558	44,314	7,220,190	2,035,017	1,962,764



	A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
	Transmission - Total - Unbundled			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	Industrial Cust 1	Industrial Cust 2
578															
579															
580															
581															
582															
583	FERC														
584	ACCT	DESCRIPTION													
585	403SP	Stream Depreciation													
586		System Generation													
587		Total 403SP													
588															
589	403NP	Nuclear Depreciation													
590															
591	403HP	Hydro Depreciation													
592															
593	403OP	Other Production Depreciation													
594		Simple Cycle Combustion Turbine													
595		System Generation													
596		Wind Generation													
597		Total 403OP													
598															
599	403TP	Transmission Depreciation		40,096,295	13,281,863	10,875,494	3,619,873	74,590	7,616,764	289,316	9,213	16,450	2,777,589	788,943	748,400
600															
601	403	Distribution Depreciation													
602		Land Rights													
603		Structures													
604		Station Equip													
605		Poles & Towers													
606		Transformers													
607		UG Conductors													
608		UG Conductor													
609		Line Transformer													
610		Services													
611		Meters													
612		Inst Cust Premises													
613		Leased Property													
614		Street Lighting													
615		Total Distribution Expense													
616															
617	403GP	General Depreciation													
618		Situs		1,320,945	437,533	356,268	119,248	2,457	250,917	9,531	304	542	91,501	25,990	24,654
619		System Generation		1,823,298	603,927	494,517	164,588	3,392	346,340	13,155	419	748	126,299	35,974	34,030
620		System Overheads		1,395,692	462,292	376,541	125,986	2,596	265,115	10,070	321	573	96,679	27,461	26,049
621		Customer - System													
622		Energy													
623		Simple Cycle Combustion Turbine													
624		Other													
625		Total General Expense		4,539,935	1,503,752	1,231,325	409,843	8,445	862,371	32,756	1,043	1,863	314,479	89,324	84,734
626															
627	403GV0	General Vehicles													
628															
629	403MP	Mining Depreciation													
630															
631	403EP	Experimental Plant Depreciation													
632															
633		TOTAL DEPRECIATION EXPENSE		44,638,230	14,785,414	12,106,819	4,025,716	83,035	8,475,135	322,072	10,257	18,313	3,092,068	876,267	833,134
634															
635															
636															
637															
638															
639	404CLG	Amort of LT Plant - Cap. Lease Gen													
640		Division		347	115	84	31	1	65	3	0	0	24	7	6
641		System Overheads		153,693	50,907	41,685	13,875	286	25,194	1,109	35	63	10,646	3,024	2,869
642		Customer - System													
643		Total Amort. Cap. Lease General		154,040	51,023	41,779	13,906	287	25,259	1,111	35	63	10,670	3,031	2,875
644															
645	404CLS	Amort of LT Plant - Cap Lease Steam													
646															
647	404IP	Amort of LT Plant - Intangible Plant													
648		Situs		2,162,479	716,273	586,509	195,218	4,023	410,768	15,603	487	887	149,794	42,547	40,361
649		System Generation		705,626	233,723	191,381	63,700	1,313	134,035	5,091	162	289	48,878	13,883	13,170
650		System Overheads		2,006,288	664,541	544,150	181,119	3,732	381,101	14,476	481	823	138,975	39,474	37,446
651		Customer - System													
652		Energy													
653		System Generation													
654		Total Amort. Intangible Plant		4,874,404	1,614,537	1,322,040	440,037	9,067	925,904	35,170	1,120	2,000	337,647	95,905	90,377

AMORTIZATION EXPENSE

AMORTIZATION EXPENSE (continued)																
	A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q	
	FERC ACCY	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General -11 MW Sch 8	Street & Area Lighting Sch 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 16	General Small Dist. Sch 23	Industrial Cust 1	Industrial Cust 2	
655		Transmission - Total - Unbundled														
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	A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q	
	Transmission - Total - Unbundled			Utah	Residential	General	General	Street & Area	General	Irrigation	Traffic	Outdoor	General	Industrial	Industrial	
	ACCT	DESCRIPTION	COS	Jurisdiction	Sch 1	Large Dist.	+1 MW	Lighting	+1 MW	Sch 10	Signals	Lighting	Small Dist.	Cust 1	Cust 2	
	340	Land and Land Rights	F10	Normalized	Sch 6	Sch 8	Sch 7,11,12	Sch 9	Sch 23	Sch 15	Sch 15	Sch 23	Sch 23	Sch 15	Sch 15	
901																
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TRANSMISSION PLANT



Transmission - Total - Unbundled		GENERAL PLANT												
A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
FERC ACCT	DESCRIPTION	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MMV 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	Industrial Cust 1	Industrial Cust 2	
1055	Land and Land Rights	1,160,097	384,256	314,642	104,728	2,158	220,363	8,370	267	476	80,359	22,825	21,652	
1057	Situs	311	103	84	28	1	59	2	0	0	0	22	6	
1058	System Generation	552,531	183,014	149,556	49,680	1,028	104,955	3,957	127	227	38,274	10,871	10,313	
1059	System Overheads	1,712,940	567,373	464,585	154,636	3,186	325,377	12,359	384	703	118,654	33,702	31,971	
1060	Customer - System													
1061	Total Land & Land Rights													
1062	Structures and Improvements	11,682,804	3,869,667	3,168,620	1,054,665	21,732	2,219,176	84,293	2,684	4,793	809,262	229,882	218,049	
1063	Situs	266,677	88,331	72,328	24,074	496	50,656	1,924	61	109	18,473	5,247	4,977	
1064	System Generation	10,821,584	3,584,411	2,935,042	976,919	20,130	2,055,587	78,080	2,487	4,440	749,606	212,917	201,976	
1065	System Overheads													
1066	Customer - System													
1067	Total Structures and Improvements	22,771,075	7,542,409	6,175,991	2,055,658	42,358	4,325,418	164,297	5,232	9,342	1,577,341	448,026	425,002	
1068	Office Furniture & Equipment													
1069	Situs	810,528	268,469	219,832	73,170	1,508	153,962	5,848	186	333	56,145	15,947	15,128	
1070	System Generation	1,019,909	337,822	276,621	92,072	1,897	193,734	7,389	234	418	70,649	20,067	19,036	
1071	System Overheads	5,822,016	1,928,412	1,579,052	525,582	10,830	1,105,905	42,007	1,338	2,388	403,288	114,549	108,663	
1072	Customer - System													
1073	Energy													
1074	Cholla													
1075	F10													
1076	Simple Cycle Combustion Turbine													
1077	Total Office Furniture & Equipment	7,652,453	2,534,704	2,075,505	690,825	14,235	1,453,601	55,214	1,758	3,139	530,082	150,564	142,826	
1078	Transportation Equipment													
1079	Situs	9,148,783	3,030,330	2,481,341	825,906	17,018	1,737,833	66,010	2,102	3,753	633,732	180,004	170,754	
1080	System Generation	1,019,909	337,822	276,621	92,072	1,897	193,734	7,389	234	418	70,649	20,067	19,036	
1081	System Overheads	5,822,016	1,928,412	1,579,052	525,582	10,830	1,105,905	42,007	1,338	2,388	403,288	114,549	108,663	
1082	Customer - System													
1083	Energy													
1084	Cholla													
1085	F10													
1086	Simple Cycle Combustion Turbine													
1087	Total Transportation Equipment	13,833,341	4,615,107	3,779,013	1,257,832	25,918	2,646,670	100,531	3,201	5,716	985,156	274,142	260,054	
1088	Stores Equipment													
1089	Situs	975,952	322,600	264,156	87,924	1,812	185,004	7,027	224	400	67,465	19,163	18,178	
1090	System Generation	1,116,216	370,385	303,284	100,947	2,080	212,408	8,088	257	459	77,458	22,001	20,871	
1091	System Overheads	31,464	10,422	8,534	2,840	59	5,977	227	7	13	2,179	619	587	
1092	Customer - System													
1093	Energy													
1094	Cholla													
1095	F10													
1096	Simple Cycle Combustion Turbine													
1097	Total Stores Equipment	2,123,634	703,406	575,974	191,711	3,950	403,389	15,322	488	871	147,103	41,783	39,636	
1098	Tools, Shop & Garage Equipment													
1099	Situs	3,566,774	1,181,414	967,383	321,990	6,635	677,517	25,735	820	1,463	247,069	70,177	66,571	
1100	System Generation	4,911,510	1,626,828	1,332,104	443,396	9,136	932,953	35,437	1,129	2,015	340,218	96,635	91,669	
1101	System Overheads	372,059	123,236	100,910	33,588	692	70,673	2,684	85	153	25,772	7,320	6,944	
1102	Customer - System													
1103	Energy													
1104	Cholla													
1105	F10													
1106	Simple Cycle Combustion Turbine													
1107	Total Tools, Shop & Garage Equipment	8,850,342	2,931,478	2,400,397	795,965	16,463	1,681,143	63,867	2,034	3,631	613,059	174,132	165,184	
1108	Laboratory Equipment													
1109	Situs	2,173,244	719,838	589,429	195,190	4,043	412,813	15,680	489	892	160,540	42,759	40,882	
1110	System Generation	1,400,839	463,996	379,937	128,461	2,606	286,093	10,107	322	575	97,035	27,562	26,145	
1111	System Overheads	514,199	170,317	139,462	46,419	957	97,673	3,710	116	211	35,616	10,117	9,597	
1112	Customer - System													
1113	Energy													
1114	Cholla													
1115	F10													
1116	Simple Cycle Combustion Turbine													
1117	Total Laboratory Equipment	4,088,282	1,354,152	1,108,827	369,070	7,605	776,579	29,488	939	1,677	283,193	80,438	76,304	
1118	Power Operated Equipment													
1119	Situs	12,485,697	4,135,608	3,386,381	1,127,146	23,226	2,371,687	90,086	2,869	5,122	864,878	245,659	233,035	
1120	System Generation	8,438,867	2,795,186	2,288,797	761,819	15,698	1,602,982	60,888	1,939	3,462	584,556	166,037	157,504	
1121	System Overheads	136,080	45,074	36,908	12,285	253	25,849	982	31	56	9,426	2,677	2,540	
1122	Customer - System													
1123	Energy													
1124	Cholla													
1125	F10													
1126	Simple Cycle Combustion Turbine													
1127	Total Power Operated Equipment	21,060,644	6,975,867	5,712,086	1,901,249	39,176	4,000,518	151,956	4,839	8,640	1,458,860	414,373	393,079	
1128	Communication Equipment													
1129	Situs	16,900,151	5,597,797	4,563,673	1,525,651	31,437	3,210,223	121,937	3,883	6,933	1,170,655	332,514	315,427	
1130	System Generation	29,892,920	9,534,463	7,834,766	2,707,610	59,782	5,997,224	210,484	6,882	12,308	2,077,685	590,118	559,782	
1131	System Overheads	6,077,661	2,013,069	1,646,385	546,661	11,306	1,134,466	43,951	1,386	2,493	420,997	119,579	113,434	
1132	Customer - System													
1133	Energy													
1134	Cholla													
1135	F10													
1136	Simple Cycle Combustion Turbine													
1137	Total Communication Equipment	53,100,705	17,588,611	14,402,176	4,793,718	88,778	10,086,153	383,134	12,201	21,785	3,678,239	1,044,760	991,089	
1138														



	A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
	Transmission - Total - Unbundled		GENERAL PLANT	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	Industrial Cust 1	Industrial Cust 2
1139															
1140															
1141															
1142															
1143															
1144	FERC	DESCRIPTION	COS												
1145	ACCT		Factor												
1146	388	Misc. Equipment													
1147		Situs	F107T	247,417	81,951	67,105	22,336	22,336	460	46,997	1,785	57	17,138	4,868	4,618
1148		System Generation	F105T	461,488	152,831	125,143	41,654	858	858	3,329	106	189	31,961	9,078	8,612
1149		System Overheads	F102T	286,155	95,445	78,154	26,013	536	536	2,079	-	66	19,960	5,670	5,376
1150		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
1151		Simple Cycle	F30	-	-	-	-	-	-	-	-	-	-	-	-
1152		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-	-
1153		Total Misc. Equipment		996,979	330,227	270,401	90,002	1,855	185,378	7,193	229	409	69,060	19,616	18,608
1154															
1155	399	Coal Mine	F30	-	-	-	-	-	-	-	-	-	-	-	-
1156	398L	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
1157		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
1158															
1159		General Capital Lease													
1160		Situs	F107T	3,047,997	1,009,581	826,680	275,158	5,670	576,974	21,992	700	1,250	211,133	59,970	56,888
1161		System Generation	F105T	-	-	-	-	-	-	-	-	-	-	-	-
1162		System Overheads	F102T	671,137	222,299	182,026	60,587	1,248	127,484	4,842	154	275	46,489	13,205	12,526
1163		Remove Capital Lease													
1164		Situs	F107T	(3,047,997)	(1,009,581)	(826,680)	(275,158)	(5,670)	(576,974)	(21,992)	(700)	(1,250)	(211,133)	(59,970)	(56,888)
1165		System Generation	F105T	-	-	-	-	-	-	-	-	-	-	-	-
1166		System Overheads	F102T	(671,137)	(222,299)	(182,026)	(60,587)	(1,248)	(127,484)	(4,842)	(154)	(275)	(46,489)	(13,205)	(12,526)
1167															
1168	392L	General Vehicles Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
1169		Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
1170															
1171	G00	Unclassified Gen Plant - Acct 300	F102T	576,536	190,965	156,369	52,047	1,072	108,514	4,160	132	237	39,936	11,343	10,761
1172	G00	Unclassified Gen Veh - Acct 300	F102T	-	-	-	-	-	-	-	-	-	-	-	-
1173		TOTAL GENERAL PLANT		136,866,931	46,334,299	37,121,324	12,355,712	254,597	25,997,741	987,522	31,448	56,150	9,480,744	2,692,880	2,554,513
1174															
1175															
1176															
1177															
1178															
1179															
1180	301	Organization													
1181		Situs	F107T	-	-	-	-	-	-	-	-	-	-	-	-
1182		System Generation	F105T	-	-	-	-	-	-	-	-	-	-	-	-
1183		System Overheads	F102T	-	-	-	-	-	-	-	-	-	-	-	-
1184		Total Organization													
1185															
1186	302	Franchise & Consent													
1187		Situs	F107T	-	-	-	-	-	-	-	-	-	-	-	-
1188		System Generation	F105T	7,072,727	2,342,682	1,916,271	638,490	13,157	1,343,481	51,031	1,625	2,902	489,924	139,158	132,006
1189		Total Franchise & Consent		7,072,727	2,342,682	1,916,271	638,490	13,157	1,343,481	51,031	1,625	2,902	489,924	139,158	132,006
1190															
1191	303	Miscellaneous Intangible Plant													
1192		Situs	F107T	1,437,160	476,027	389,788	128,740	2,673	272,992	10,369	330	590	99,551	28,276	26,823
1193		System Generation	F105T	9,090,257	3,010,944	2,465,467	820,623	16,909	1,726,715	66,588	2,089	3,729	629,678	178,853	169,662
1194		System Overheads	F102T	36,325,693	12,032,139	9,852,340	3,279,320	67,573	6,900,187	262,097	8,347	14,903	2,516,276	714,720	677,991
1195		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
1196		Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
1197		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-	-
1198		Total Miscellaneous Intangible Plant		46,853,311	15,519,111	12,707,595	4,225,662	87,155	8,899,895	338,054	10,766	19,222	3,245,505	921,850	874,476
1199															
1200	100	Unclass Intangible Plant - Acct 300	F102T	(19,139)	(6,339)	(5,191)	(1,728)	(36)	(3,636)	(138)	(4)	(6)	(1,326)	(377)	(357)
1201		TOTAL INTANGIBLE PLANT		53,905,898	17,855,453	14,620,676	4,865,445	100,276	10,239,740	389,947	12,386	22,115	3,734,104	1,060,531	1,006,126
1202															
1203															
1204															
1205		TOTAL ELECTRIC PLANT IN SERVICE		2,502,632,819	828,941,295	678,766,391	225,925,196	4,655,335	475,380,435	18,056,912	575,036	1,026,710	173,356,162	49,239,863	46,709,484

	A	B	C	MISC RATE BASE											
				D	E	F	G	H	I	J	K	L	M	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	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Industrial Cust 1	Industrial Cust 2
1206	Transmission - Total - Unbundled														
1207															
1208															
1209															
1210															
1211															
1212	FERC	DESCRIPTION	COS												
1213	ACCT	Plant Held For Future Use	Factor												
1214	105	Production	F10	427,398	142,195	116,434	38,755	799	79,711	3,097	99	176	29,737	8,383	8,012
1215		Transmission	F10	-	-	-	-	-	-	-	-	-	-	-	-
1216		Distribution	F10	-	-	-	-	-	-	-	-	-	-	-	-
1217		Capital	F10	-	-	-	-	-	-	-	-	-	-	-	-
1218		Mining	F30	-	-	-	-	-	-	-	-	-	-	-	-
1219		Total Plant Held For Future Use		427,398	142,195	116,434	38,755	799	79,711	3,097	99	176	29,737	8,383	8,012
1220															
1221															
1222	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	-	-	-	-
1223	1223	Nuclear Fuel	F30	-	-	-	-	-	-	-	-	-	-	-	-
1224	120		F11	-	-	-	-	-	-	-	-	-	-	-	-
1225			F30	-	-	-	-	-	-	-	-	-	-	-	-
1226	124	Weatherization	F30	-	-	-	-	-	-	-	-	-	-	-	-
1227			F30	-	-	-	-	-	-	-	-	-	-	-	-
1228	151	Fuel Stock	F30	-	-	-	-	-	-	-	-	-	-	-	-
1229		Cholla	F30	-	-	-	-	-	-	-	-	-	-	-	-
1230		Total Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
1231				-	-	-	-	-	-	-	-	-	-	-	-
1232	152	Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-	-	-	-
1233				-	-	-	-	-	-	-	-	-	-	-	-
1234	25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-
1235				-	-	-	-	-	-	-	-	-	-	-	-
1236	25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-
1237				-	-	-	-	-	-	-	-	-	-	-	-
1238	25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-
1239				-	-	-	-	-	-	-	-	-	-	-	-
1240	154	Materials and Supplies	F102T	579,475	191,938	157,166	52,312	1,078	110,073	4,181	133	238	40,140	11,401	10,815
1241		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-	-
1242		Total Materials and Supplies		579,475	191,938	157,166	52,312	1,078	110,073	4,181	133	238	40,140	11,401	10,815
1243				-	-	-	-	-	-	-	-	-	-	-	-
1244	163	Stores Expense Undistributed	F102T	-	-	-	-	-	-	-	-	-	-	-	-
1245				-	-	-	-	-	-	-	-	-	-	-	-
1246	25318	Provo Working Capital Deposit	F102T	(776)	(257)	(210)	(70)	(1)	(147)	(6)	(0)	(0)	(54)	(15)	(14)
1247				-	-	-	-	-	-	-	-	-	-	-	-
1248	165	Prepayments	F102T	2,343,731	776,308	635,669	211,580	4,360	445,197	16,910	539	962	162,349	46,113	43,744
1249		System Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
1250		Total Prepayments		2,343,731	776,308	635,669	211,580	4,360	445,197	16,910	539	962	162,349	46,113	43,744
1251				-	-	-	-	-	-	-	-	-	-	-	-
1252	182	Misc Regulatory Assets	F102T	6,312,970	2,091,030	1,712,209	569,903	11,743	1,198,163	45,549	1,451	2,590	437,296	124,209	117,826
1253		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-	-
1254		Total Misc Regulatory Assets		6,312,970	2,091,030	1,712,209	569,903	11,743	1,198,163	45,549	1,451	2,590	437,296	124,209	117,826
1255				-	-	-	-	-	-	-	-	-	-	-	-
1256	186	Misc Deferred Debits	F102T	9,385,180	3,108,631	2,545,457	847,247	17,458	1,782,737	67,716	2,156	3,850	650,107	184,656	175,166
1257		System Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
1258				-	-	-	-	-	-	-	-	-	-	-	-
1259	CWC	Cash Working Capital	F137T	2,412,026	775,749	719,261	222,411	6,031	408,843	16,633	464	1,663	175,576	39,352	46,043
1260				-	-	-	-	-	-	-	-	-	-	-	-
1261	OWC	Other Working Capital	F137T	2,433,242	809,506	660,715	220,318	5,082	455,225	17,842	575	1,037	168,936	47,615	46,392
1262		Cholla	F30	-	-	-	-	-	-	-	-	-	-	-	-
1263		Total Other Working Capital		2,433,242	809,506	660,715	220,318	5,082	455,225	17,842	575	1,037	168,936	47,615	46,392
1264	18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
1265				-	-	-	-	-	-	-	-	-	-	-	-
1266	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	-	-	-	-
1267				-	-	-	-	-	-	-	-	-	-	-	-
1268				-	-	-	-	-	-	-	-	-	-	-	-
1269	141	Impact Housing - Notes Receivable	F30	23,893,247	7,895,100	6,546,699	2,162,456	46,550	4,480,802	171,923	5,416	10,515	1,664,087	461,713	447,985
1270		TOTAL RATE BASE ADDITIONS													







Rocky Mountain Power  
Cost Of Service By Rate Schedule  
State of Utah  
2010 Protocol (Non Wgt)  
12 Months Ended June 2015

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	DESCRIPTION	Utah Jurisdiction Normalized	Residential	General Large Dist.	General +1 MW	Street & Area Lighting	General Trans	Traffic Signals	Outdoor Lighting	General Small Dist.	Industrial	Industrial	Industrial	Industrial
		SELL	SELL	SELL	SELL	SELL	SELL	SELL	SELL	SELL	SELL	SELL	SELL	SELL
14	Operating Revenues	322,229,354	174,269,140	82,273,507	21,823,208	7,407,861	1,084,772	3,217,926	133,031	172,381	31,643,112	95,284	109,132	
15	Operating Expenses	99,747,053	54,857,159	23,423,647	7,075,889	2,791,637	883,202	1,026,166	56,915	22,829	9,434,517	81,465	91,626	
16	Depreciation Expense	49,907,130	30,100,143	10,197,752	2,850,245	1,439,704	117,531	524,888	27,619	15,516	4,617,330	7,966	7,996	
17	Amortization Expense	4,789,671	2,740,323	1,129,793	330,652	70,651	13,201	54,466	2,307	1,385	444,576	1,161	1,127	
18	Taxes Other Than Income	16,099,580	9,299,080	3,817,807	1,108,176	179,584	7,537	186,982	7,883	4,993	1,486,362	772	803	
19	Income Taxes - Federal	45,160,154	22,861,686	13,127,640	3,054,569	991,203	34,560	10,484	41,402	4,727,143	2,035	2,035	3,225	
20	Income Taxes - State	6,136,515	3,092,935	1,283,828	415,065	134,688	4,686	55,186	4,426	5,626	642,340	276	438	
21	Income Taxes Deferred	(4,071,437)	(2,351,653)	(965,489)	(280,248)	(45,415)	(1,906)	(47,289)	(1,994)	(1,162)	(375,887)	(195)	(203)	
22	Investment Tax Credit Adj	(1,077,206)	(622,192)	(255,446)	(74,147)	(12,016)	(504)	(12,511)	(527)	(307)	(99,451)	(64)	(64)	
23	Misc Revenues & Expense	(55,483)	(17,794)	(4,850)	(14,570)	(100)	(9,975)	(388)	(12)	(22)	(3,721)	(1,049)	(1,003)	
24	Total Operating Expenses	216,637,977	119,859,688	52,244,972	14,475,382	5,549,936	1,046,342	2,195,711	104,111	90,259	20,873,209	92,409	103,956	
25	Operating Revenue For Return	105,591,377	54,409,453	30,026,535	7,347,826	1,857,925	36,430	1,022,216	26,920	82,121	10,769,903	2,875	5,176	
26	Rate Base :													
27	Electric Plant In Service	2,832,968,810	1,626,113,042	667,599,131	195,166,666	42,007,225	3,603,463	32,314,730	1,369,907	815,938	263,488,366	245,170	245,170	
28	Plant Held For Future Use	4,140,116	1,984,931	1,269,954	409,184	2,895	-	55,914	873	666	385,659	-	-	
29	Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
30	Nuclear Fuel	-	-	-	-	-	-	-	-	-	-	-	-	
31	Prepayments	2,120,801	1,217,332	499,774	146,105	31,447	2,688	24,191	1,026	611	197,251	184	184	
32	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
33	Materials & Supplies	10,647,674	6,111,724	2,609,162	733,531	157,884	13,544	121,454	5,149	3,067	990,317	921	921	
34	Misc Deferred Debits	30,267,349	17,373,340	7,132,608	2,085,154	448,804	38,489	346,250	14,636	8,717	2,815,101	2,619	2,619	
35	Cash Working Capital	5,507,534	2,987,589	1,340,934	387,364	144,617	39,748	56,010	2,837	1,854	528,818	3,646	4,117	
36	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
37	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
38	Total Rate Base Additions	2,885,652,284	1,655,807,957	680,371,564	198,926,003	42,792,872	3,697,951	32,917,550	1,394,427	830,354	268,405,553	252,541	253,012	
39	Rate Base Deductions :													
40	Accum Provision For Depreciation	(888,908,455)	(504,449,106)	(207,732,755)	(61,615,695)	(20,440,039)	(1,236,790)	(9,799,903)	(406,555)	(227,073)	(82,533,143)	(84,148)	(84,148)	
41	Accum Provision For Amortization	(33,761,146)	(19,378,756)	(7,955,934)	(2,325,846)	(500,610)	(42,943)	(385,102)	(16,325)	(9,724)	(3,340,052)	(2,922)	(2,922)	
42	Accum Deferred Income Taxes	(465,017,127)	(268,132,848)	(110,022,970)	(32,000,622)	(5,190,734)	(573,716)	(5,376,371)	(231,069)	(140,665)	(43,270,153)	(38,973)	(38,973)	
43	Unamortized ITC	(21,223)	(12,241)	(5,022)	(1,460)	(234)	(26)	(246)	(11)	(6)	(1,974)	(2)	(2)	
44	Customer Advance For Construction	(3,604,784)	(1,407,209)	(199,001)	(63,758)	(3,451)	(621,608)	(15,592)	(10,392)	(26,709)	(1,259,064)	-	-	
45	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
46	Misc Rate Base Deductions	(6,878,752)	(3,273,884)	(1,723,790)	(534,780)	(65,773)	(626,524)	(66,837)	(2,620)	(2,328)	(574,263)	(55,178)	(52,577)	
47	Total Rate Base Deductions	(1,388,191,488)	(796,654,054)	(327,639,471)	(96,542,152)	(26,200,872)	(3,007,608)	(15,642,050)	(666,073)	(406,505)	(131,078,669)	(181,222)	(178,801)	
48	Total Rate Base	1,487,460,796	859,153,903	352,732,093	102,383,842	16,591,999	696,344	17,275,500	726,354	424,348	137,326,864	71,318	74,211	
49	Return On Rate Base	7.10%	6.33%	8.51%	7.16%	11.20%	5.23%	5.92%	3.97%	19.35%	7.84%	4.03%	6.87%	
50	Return On Equity	8.80%	7.32%	11.54%	8.95%	16.75%	5.16%	6.51%	2.74%	32.55%	10.24%	2.86%	8.56%	

Rocky Mountain Power  
 Cost Of Service By Rate Schedule  
 State of Utah  
 2010 Protocol (Non-Wgt)  
 12 Months Ended June 2015

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	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	Industrial Cust.1	Industrial Cust.2
83	Total Rate Base		1,487,460,796	858,153,903	352,732,093	102,385,842	16,591,999	696,344	17,275,500	728,354	424,348	137,326,884	71,318	74,211
84														
85	Return On Ratebase (\$\$)	6.93%	103,127,662	59,566,298	24,455,392	7,098,548	1,150,346	48,278	1,197,734	50,498	29,421	9,521,058	4,945	5,145
86	Operating & Maintenance Expense		99,747,053	54,857,159	23,423,647	7,075,889	2,791,637	883,202	1,028,166	56,915	22,829	9,434,517	81,465	91,626
87	Bad Debt to Produce ROR	F80												
88	Depreciation Expense		49,907,130	30,100,143	10,197,762	2,850,245	1,439,704	117,531	524,988	27,619	15,516	4,617,330	7,996	7,996
89	Amortization Expense		4,789,671	2,740,323	1,125,793	330,652	70,651	13,201	54,466	2,307	1,385	444,576	1,161	1,127
90	Taxes Other Than Income		16,059,580	9,293,680	3,917,807	1,094,176	179,354	7,537	166,962	7,983	4,393	1,486,362	1,712	953
91	Federal Income Taxes		45,160,154	22,761,686	13,127,640	3,054,569	991,203	34,580	406,196	10,494	41,402	4,721,143	2,039	3,225
92	FIT Adj to Produce Target ROR	F101												
93	State Income Taxes		6,136,515	3,082,935	1,783,828	415,065	134,688	4,696	55,196	1,426	5,626	642,340	276	438
94	SIT Adj to Produce Target ROR	F101												
95	Deferred Income Taxes		(4,071,437)	(2,351,653)	(965,489)	(280,248)	(45,415)	(1,906)	(47,286)	(1,994)	(1,162)	(375,887)	(195)	(203)
96	Investment Tax Credit		(1,077,206)	(622,192)	(255,446)	(74,147)	(12,016)	(504)	(12,511)	(527)	(307)	(69,451)	(52)	(64)
97	Misc Revenue & Expenses		(53,483)	(17,794)	(14,570)	(4,850)	(100)	(9,975)	(388)	(12)	(22)	(3,721)	(1,049)	(1,003)
98	Revenue Credits		(11,690,826)	(4,674,429)	(4,077,968)	(984,059)	(113,940)	(176,657)	(306,987)	(7,987)	(2,531)	(1,330,942)	(1,570)	(1,755)
99														
100	Total Revenue Requirements		308,074,813	174,751,557	72,622,376	20,579,871	6,586,342	919,963	3,084,477	146,622	117,149	29,063,325	95,784	107,346
101	Operating Revenues		310,538,528	169,594,711	78,195,519	20,825,148	7,293,921	908,115	2,909,959	125,044	169,650	30,312,170	93,714	107,377
102														
103	Increase / (Decrease) Required to Earn Equal Rates of Return		(2,463,715)	5,156,846	(5,573,143)	(249,277)	(707,579)	11,849	175,518	21,578	(62,701)	(1,248,845)	2,070	(31)
104	Existing Revenues		310,538,528	169,594,711	78,195,519	20,825,148	7,293,921	908,115	2,909,959	125,044	169,650	30,312,170	93,714	107,377
105	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		-0.79%	3.04%	-7.13%	-1.20%	-9.70%	1.30%	6.03%	17.26%	-31.03%	-4.12%	2.21%	-0.03%
106														
107														
108														
109														
110														
111														

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2010 Protocol (Non-Wat)		ELECTRIC REVENUES												
A	B	C	D	E	F	G	H	I	J	K	L	M	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	Industrial Cust. 1	Industrial Cust. 2
126	Residential Sales	A	169,594,711	169,594,711	-	-	-	-	-	-	-	-	-	-
127	Commercial & Industrial Sales	A	133,355,002	-	78,195,519	20,825,148	-	908,115	2,908,989	-	-	30,312,170	93,714	107,377
128	Interruptible Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
129	Interruptible Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
130			133,355,002	-	78,195,519	20,825,148	-	908,115	2,908,989	-	-	30,312,170	93,714	107,377
131														
132														
133	Public Street & Highway Lighting	A	7,588,815	-	-	-	7,283,921	-	-	125,044	169,850	-	-	-
134	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-	-	-	-	-
135														
136	Interdepartmental Demand	A	-	-	-	-	-	-	-	-	-	-	-	-
137														
138														
139														
140														
141	Total Sales to Ultimate Customers		310,638,528	169,594,711	78,195,519	20,825,148	7,283,921	908,115	2,908,989	125,044	169,850	30,312,170	93,714	107,377
142														
143	Sales for Resale	F11	-	-	-	-	-	-	-	-	-	-	-	-
144	Demand Energy	F10	-	-	-	-	-	-	-	-	-	-	-	-
145														
146														
147														
148	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-	-	-	-	-
149														
150	State Specific Revenue Credit	F140D	5,040,438	2,828,276	1,209,021	340,068	105,616	17,286	53,481	2,437	1,887	479,102	1,535	1,720
151														
152	AGA Revenue	A	2,965,396	33,040	1,751,704	301,971	-	158,854	206,563	4,662	-	508,602	-	-
153														
154	Total Sales from Electricity		318,644,361	172,456,028	81,156,243	21,471,167	7,389,537	1,084,254	3,169,013	132,143	171,736	31,299,875	95,249	109,096
155	Other Electric Operating Revenues		-	-	-	-	-	-	-	-	-	-	-	-
156	Forfeited Discounts & Interest Customers	A	-	-	-	-	-	-	-	-	-	-	-	-
157														
158														
159														
160														
161	Misc Electric Revenue	A	-	-	-	-	-	-	-	-	-	-	-	-
162	Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
163	Customer	F40	-	-	-	-	-	-	-	-	-	-	-	-
164														
165														
166	Water Sales	F10	-	-	-	-	-	-	-	-	-	-	-	-
167														
168	Rent of Electric Property	A	3,278,178	1,579,603	1,021,396	323,985	2,292	-	44,273	691	527	305,400	-	-
169	Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
170	System Overhead	F102D	406,815	233,510	96,867	28,026	6,032	517	4,640	197	117	37,837	35	35
171			3,684,993	1,813,113	1,117,264	352,021	8,324	517	48,913	888	645	343,237	35	35
172														
173	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-	-	-	-
174	Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
175	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
176	Customer	F40	-	-	-	-	-	-	-	-	-	-	-	-
177														
178														
179	Total Other Electric Operating Revenues		3,684,993	1,813,113	1,117,264	352,021	8,324	517	48,913	888	645	343,237	35	35
180														
181	Total Electric Operating Revenues		322,225,354	174,269,140	82,273,507	21,823,208	7,407,861	1,084,772	3,217,926	133,031	172,381	31,643,112	95,284	109,132
182	Miscellaneous Revenues		-	-	-	-	-	-	-	-	-	-	-	-
183	Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-	-	-	-	-	-
184	Less on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
185	Gain from Emission Allowances	F30	-	-	-	-	-	-	-	-	-	-	-	-
186	Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-	-	-	-	-
187	Impact Housing Interest Income	F10	-	-	-	-	-	-	-	-	-	-	-	-
188	(Gain)/Loss on Sale of Utility Plant	F10	(53,483)	(17,794)	(14,570)	(4,850)	(100)	(9,975)	(388)	(12)	(22)	(3,721)	(1,049)	(1,003)
189														
190	Total Miscellaneous Revenues		(53,483)	(17,794)	(14,570)	(4,850)	(100)	(9,975)	(388)	(12)	(22)	(3,721)	(1,049)	(1,003)
191														
192	Miscellaneous Expenses		-	-	-	-	-	-	-	-	-	-	-	-
193	Interest on Customer Deposits	F80	-	-	-	-	-	-	-	-	-	-	-	-
194														
195	Divergence Fairness Adjustment	F105	-	-	-	-	-	-	-	-	-	-	-	-
196	Production	F105	-	-	-	-	-	-	-	-	-	-	-	-
197	Transmission	F105	-	-	-	-	-	-	-	-	-	-	-	-
198	Distribution	F105	-	-	-	-	-	-	-	-	-	-	-	-
199														
200														
201														
202	Net Miscellaneous Revenues And Expense		(53,483)	(17,794)	(14,570)	(4,850)	(100)	(9,975)	(388)	(12)	(22)	(3,721)	(1,049)	(1,003)



Distribution - Total - Unbundled		STEAM POWER GENERATION												
A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
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	Industrial Cust.1	Industrial Cust.2
203														
204														
205														
206														
207														
208														
209														
210	OPERATION SUPERV & ENGINEERING	F10												
211	Cholla	F10												
212	Total 500													
213														
214														
215	Fuel Related	F30												
216	System Energy - Non NPC	F30												
217	Simple Cycle Combustion Turbine	F30												
218	Cholla - Non NPC	F30												
219	Cholla	F30												
220	Total 501													
221														
222	Steam Expenses	F10												
223	Cholla	F10												
224	Total 502													
225														
226	Steam From Other Sources	F30												
227	System Energy - Non NPC	F30												
228	Total 503													
229														
230	Electric Expenses	F10												
231	Cholla	F10												
232	Total 505													
233														
234	Misc. Steam Expense	F10												
235	System Energy	F30												
236	Cholla	F10												
237	Total 506													
238														
239	Rents	F10												
240	Cholla	F10												
241	Total 507													
242														
243	Maint Supervision & Engineering	F10												
244	Cholla	F10												
245	Total 510													
246														
247	Maintenance of Structures	F10												
248	Cholla	F10												
249	Total 511													
250														
251	Maintenance of Boiler Plant	F10												
252	Cholla	F10												
253	Total 512													
254														
255	Maintenance of Electric Plant	F10												
256	Cholla	F10												
257	Total 513													
258														
259	Maint of Misc. Steam Plant	F10												
260	Cholla	F10												
261	Total 514													
262														
263	Total Steam Power Generation													
264														
265														
266														
267														
268														
269	Operation Super & Engineering	F10												
270	Nuclear Fuel Expense	F30												
271	Coolants and Water	F10												
272	Steam Expenses	F10												
273	Electric Expenses	F10												
274	Misc. Nuclear Expenses	F10												
275	Maint Supervision & Eng	F10												
276	Maintenance of Structures	F10												
277	Maintenance of Reactor Plant	F10												
278	Maintenance of Electric Plant	F10												
279	Maintenance of Misc Nuclear	F10												
280	Total Nuclear Power Generation													
281														
282														
283														
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289														
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293														

NUCLEAR POWER GENERATION

	HYDRAULIC POWER GENERATION										OTHER POWER GENERATION									
	A	B	C	D	E	F	G	H	I	J	K	L	M	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	Industrial Cust.1	Industrial Cust.2					
294		Distribution - Total - Unbundled																		
295																				
296																				
297																				
298																				
299																				
300																				
301		Operation Super & Engineering	F10																	
302		Water For Power	F10																	
303																				
304		Hydraulic Expenses	F10																	
305																				
306		Electric Expenses	F10																	
307																				
308		Misc. Hydro Expenses	F10																	
309		Rents (Hydro Generation)	F10																	
310																				
311		Maint Supervision & Engineering	F10																	
312																				
313		Maintenance of Structures	F10																	
314																				
315		Maint of Dams & Waterways	F10																	
316																				
317		Maintenance of Electric Plant	F10																	
318																				
319		Maint of Misc. Hydro Plant	F10																	
320																				
321		Total Hydraulic Power Generation																		
322																				
323																				
324																				
325																				
326																				
327																				
328		Operation Super & Engineering	F10																	
329		Fuel	F30																	
330		Simple Cycle Combustion Turbine	F30																	
331		Total 547																		
332																				
333																				
334		Generation Expense	F10																	
335		Simple Cycle Combustion Turbine	F10																	
336		Total 548																		
337																				
338		Miscellaneous Other	F10																	
339		Wind Generation	F10																	
340																				
341		Maint Supervision & Engineering	F10																	
342		System Generation	F10																	
343		Wind Generation	F10																	
344		Total 550																		
345																				
346		Maint Supervision & Engineering	F10																	
347																				
348		Maintenance of Structures	F10																	
349																				
350		Maint of Generation & Eiect Plant	F10																	
351		Simple Cycle Combustion Turbine	F10																	
352		Wind Generation	F10																	
353		Total 553																		
354																				
355		Maintenance of Misc. Other	F10																	
356		Simple Cycle Combustion Turbine	F10																	
357		Wind Generation	F10																	
358		Total 554																		
359																				
360		Total Other Power Generation																		
361																				
362																				
363																				
364																				
365																				
366		Purchased Power	F10																	
367		Demand	F10																	
368		Energy	F30																	
369		Seasonal Contracts	F10																	
370		Total 585																		
371																				
372																				
373		System Control & Load Dispatch	F10																	
374																				
375		Other Expenses	F10																	
376		Simple Cycle Combustion Turbine	F10																	
377																				
378																				
379		2010 Protocol Shj Embedded Cost Differentials	F10																	
380		Company Owned Hydro	F10																	
381		Company Owned Hydro	F10																	
382		Mid-C Contract	F10																	
383		Mid-C Contract	F10																	
384		Existing QF Contracts	F10																	
385																				
386																				
387		Total Other Power Supply																		
388																				
389		TOTAL PRODUCTION EXPENSE																		
390																				



Distribution - Total - Unbundled

	A	B	C	D	E	F	G	H	I	J	K	L	M	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	Industrial Cust.1	Industrial Cust.2
442		Operation Supervision & Eng	F131	6,256,097	3,470,012	1,461,537	441,056	191,304	21,204	64,128	3,699	1,307	598,965	1,443	1,443
443		Load Dispatching	F20	6,111,198	2,944,704	1,904,093	603,983	4,273	-	82,534	1,289	983	569,328	-	-
444		Station Expense	F120	2,003,133	965,218	624,125	197,977	1,401	-	27,063	423	322	186,615	-	-
445		Overhead Line Expenses	F132	2,098,127	1,131,275	548,031	173,840	22,125	-	23,755	371	283	199,446	-	-
446		Underground Line Expense	F133	204	122	46	15	1	-	2	0	0	20	-	-
447		Street Lighting & Signal Systems	F130	105,759	-	-	-	105,759	-	-	-	-	-	-	-
448		Meter Expenses	F127	2,043,000	1,413,900	238,382	27,335	-	87,939	20,181	4,585	958	237,755	5,983	5,983
449		Customer Installation Expenses	F20	4,890,623	2,212,009	1,430,321	453,709	3,210	-	61,988	968	739	427,669	-	-
450		Misc. Distribution Expenses	F131	2,136,807	1,185,203	499,197	150,645	65,341	7,242	21,903	1,263	446	204,580	493	493
451		Rents	F131	516,544	286,507	120,674	36,416	15,795	1,751	5,295	305	108	49,454	119	119
452		Maint Supervision & Engineering	F131	2,438,818	1,352,717	569,752	171,937	74,576	8,266	24,999	1,442	509	233,495	562	562
453		Maintenance of Structures	F119	459,889	221,599	143,290	45,453	322	-	6,211	97	74	42,844	-	-
454		Maint of Station Equipment	F120	4,307,155	2,075,419	1,341,989	425,683	3,011	-	58,170	909	693	401,261	-	-
455		Maint of Overhead Lines	F134	32,898,594	18,906,579	7,757,010	2,381,822	289,189	-	321,221	18,102	6,560	3,208,111	-	-
456		Maint of Underground Lines	F135	11,094,059	7,024,294	2,176,697	654,011	22,098	-	87,403	7,421	2,306	1,119,830	-	-
457		Maint of Line Transformers	F125	478,120	281,294	121,442	28,013	1,742	-	8,960	57	335	35,277	-	-
458		Maint of Street Lighting & Signals	F130	1,723,290	-	-	-	1,723,290	-	-	-	-	-	-	-
459		Maintenance of Meters	F127	3,897,122	2,482,541	418,553	47,996	-	154,405	35,433	8,090	1,881	417,452	10,505	10,505
460		Maint of Misc. Distribution Plant	F131	1,585,177	879,236	370,326	111,755	48,473	5,373	16,249	937	331	151,767	366	366
461		TOTAL DISTRIBUTION EXPENSE		84,434,717	46,832,629	19,725,474	5,952,667	2,581,908	286,180	865,494	48,917	17,637	8,083,870	19,471	19,471
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493		Supervision	F136	-	-	-	-	-	-	-	-	-	-	-	-
494		Meter Reading Expense	F47	-	-	-	-	-	-	-	-	-	-	-	-
495		Customer Receipts & Collections	F48	-	-	-	-	-	-	-	-	-	-	-	-
496		Uncollectible Accounts	F80	-	-	-	-	-	-	-	-	-	-	-	-
497		Misc. Customer Accounts Exp	F136	-	-	-	-	-	-	-	-	-	-	-	-
498															
499															
500															
501															
502															
503															

CUSTOMER ACCOUNTS EXPENSE

Distribution - Total - Unbundled		CUSTOMER SERVICE EXPENSE												
A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
ACC	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.16	General Small Dist. Sch.23	Industrial Cust.1	Industrial Cust.2
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SALES EXPENSE														
ADMINISTRATION & GENERAL EXPENSE														
920	Administrative & General Salaries	F102D F42	8,653,769	4,967,229	2,039,291	596,169	128,318	11,007	96,711	4,185	2,492	804,869	749	749
921	Customer - System Administrative & General Salaries	F102D F42	8,653,769	4,967,229	2,039,291	596,169	128,318	11,007	96,711	4,185	2,492	804,869	749	749
921	Office Supplies & expenses	F102D F42	(2,431,451)	(1,395,643)	(672,980)	(167,506)	(36,054)	(3,093)	(27,739)	(1,176)	(700)	(226,144)	(210)	(210)
921	Customer - System Office Supplies & expenses	F102D F42	(2,431,451)	(1,395,643)	(672,980)	(167,506)	(36,054)	(3,093)	(27,739)	(1,176)	(700)	(226,144)	(210)	(210)
923	Outside Services	F102D F42	1,598,061	917,281	375,589	110,092	23,696	2,033	19,229	773	460	148,632	138	138
923	Customer - System Outside Services	F102D F42	1,598,061	917,281	375,589	110,092	23,696	2,033	19,229	773	460	148,632	138	138
924	Property Insurance	F102D F10	1,334,143	765,793	314,395	91,911	19,783	1,697	15,218	645	384	124,086	115	115
925	Injuries & Damages	F102D	868,990	488,797	204,781	59,866	12,885	1,105	9,912	420	250	80,823	75	75
926	Employee Pensions & Benefits	F138D	-	-	-	-	-	-	-	-	-	-	-	-
927	Franchise Requirements	F102	-	-	-	-	-	-	-	-	-	-	-	-
928	Regulatory Commission Expense	F102	-	-	-	-	-	-	-	-	-	-	-	-
929	Regulatory Expense	F103	-	-	-	-	-	-	-	-	-	-	-	-
929	Duplicate Charges	F102D	(538,448)	(309,067)	(125,887)	(37,094)	(7,984)	(685)	(6,142)	(260)	(155)	(50,080)	(47)	(47)
930	Misc. General Expenses	F102D F42	12,644	7,258	2,980	871	187	16	144	6	4	1,176	1	1
930	Customer Labor	F138D	1,107,301	614,177	258,686	78,065	33,860	3,753	11,350	655	231	106,014	255	255
931	Rents	F102D	668,727	383,847	157,588	46,069	9,916	851	7,628	323	193	62,197	58	58
935	Maintenance of General Plant	F108	4,038,601	1,574,860	1,043,731	344,779	25,122	860,338	35,357	1,428	2,033	299,075	60,858	71,020
TOTAL ADMINISTRATIVE & GEN EXPENSE			15,312,336	8,024,530	3,698,173	1,123,222	209,729	597,023	162,672	6,988	5,192	1,350,647	61,984	72,155
TOTAL O & M EXPENSE			99,747,053	54,357,159	23,423,647	7,075,869	2,791,637	883,202	1,028,166	56,915	22,529	9,434,517	81,465	91,626

Distribution - Total - Unbundled		DEPRECIATION EXPENSE												
A	B	C	D	E	F	G	H	I	J	K	L	M	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	Industrial Cust 1	Industrial Cust 2
578		F10												
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TOTAL DEPRECIATION EXPENSE			49,907,130	30,100,143	10,197,762	2,850,245	1,439,704	117,531	524,888	27,619	15,916	4,617,330	7,986	7,986
AMORTIZATION EXPENSE														
404CLG	Amort of LT Plant - Cap. Lease Gen	F10	369	133	100	33	1	69	3	0	0	26	7	7
642	System Overheads	F10	173,789	99,754	40,994	11,973	2,577	221	1,982	84	50	16,164	15	15
643	Customer - System	F42	174,158	99,877	41,054	12,006	2,578	280	1,985	84	50	16,189	22	22
644	Total Amort. Cap. Lease General													
645	Amort of LT Plant - Cap Lease Steam	F10												
646	Amort of LT Plant - Intangible Plant	F10												
647	Situs	F10	2,300,054	1,320,222	542,016	156,454	34,105	2,926	26,236	1,112	662	213,923	199	199
648	System Generation	F10												
649	System Overheads	F10	2,269,631	1,302,185	534,611	156,289	33,639	2,886	25,878	1,097	653	211,000	196	196
650	Customer - System	F42												
651	Energy	F30												
652	System Generation	F10												
653	Total Amort. Intangible Plant		4,666,685	2,622,407	1,076,627	314,742	67,744	5,811	52,113	2,209	1,316	424,924	395	395

		AMORTIZATION EXPENSE (continued)															
		A	B	C	D	E	F	G	H	I	J	K	L	M	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 Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Industrial Cust 1	Industrial Cust 2	
655	Distribution - Total - Unbundled																
656		F10	Amort of LT Plant - Other Plant	F10													
657		F10	Amort of Other Electric Plant	F10													
658		F10	Amort of Other Electric Plant	F10													
659		F10	Amort of Plant Acquisition Adj	F10													
660		F151	Amort of Prop Losses, Unrec Plant,	F151	46,829	18,039	12,112	3,934	329	7,100	368	14	18	3,463	743	710	
661	TOTAL AMORTIZATION EXPENSE				4,789,671	2,740,323	1,129,793	330,682	70,651	13,201	54,466	2,307	1,385	444,576	1,161	1,127	
662					TAX OTHER THAN INCOME												
663		F101D	Taxes Other Than Income	F101D	16,099,580	9,299,080	3,817,807	1,108,176	179,584	7,537	186,982	7,883	4,593	1,486,362	772	803	
664			Customer - System		16,099,580	9,299,080	3,817,807	1,108,176	179,584	7,537	186,982	7,883	4,593	1,486,362	772	803	
665			Total Taxes Other Than Income														
666					DEFERRED ITC												
667		F101D	Deferred ITC - Federal	F101D	(1,077,206)	(622,192)	(255,446)	(74,147)	(12,016)	(504)	(12,511)	(527)	(307)	(99,451)	(52)	(54)	
668		F101D	Deferred ITC - Idaho	F101D	(1,077,206)	(622,192)	(255,446)	(74,147)	(12,016)	(504)	(12,511)	(527)	(307)	(99,451)	(52)	(54)	
669	TOTAL DEFERRED ITC				38,005,418	21,951,841	9,012,493	2,616,013	423,934	17,792	441,398	18,610	10,942	3,508,775	1,822	1,896	
670	427 Interest on Long-Term Debt																
671					DEFERRED INCOME TAXES												
672		F101D	Deferred Income Tax - Federal-DR	F101D	38,401,742	22,180,757	9,106,476	2,643,293	428,355	17,977	446,001	18,804	10,955	3,545,365	1,841	1,916	
673		F101D	Deferred Income Tax - State-DR	F101D													
674		F101D	Deferred Income Tax - State-CR	F101D	(42,473,179)	(24,532,410)	(10,071,965)	(2,923,541)	(473,770)	(19,884)	(493,287)	(20,798)	(12,117)	(3,921,252)	(2,036)	(2,119)	
675		F101D	Deferred Income Tax - State-CR	F101D	(4,071,437)	(2,351,653)	(965,489)	(280,248)	(45,415)	(1,906)	(47,286)	(1,994)	(1,162)	(375,887)	(195)	(203)	
676	TOTAL DEFERRED INCOME TAXES																
677	SCHMAF																
678	Additions - Flow Through																
679	S	F101D		F101D													
680	SNP	F104D		F104D													
681	SO	F102D		F102D													
682	SE	F30		F30													
683	SG	F10		F10													
684	TROUJ	F10		F10													
685	SG	F10		F10													
686																	
687	SCHMAP																
688	Additions - Permanent																
689	S	F101D		F101D													
690	SE	F30		F30													
691	SNP	F104D		F104D													
692	SO	F102D		F102D													
693	SG	F10		F10													
694	BADDEBT	F80		F80													
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746	TOTAL SCHEDULE - M ADDITIONS				116,727,822	69,661,923	24,750,483	6,992,984	2,871,338	245,798	1,256,808	63,001	36,229	10,815,365	16,649	16,643	





Account	F1500 F10	F104D	F101D	F50 F102D F107D	#						
783 State Income Taxes Before Credits	6,136,515	1,783,828	415,065	134,688	4,696	55,196	1,426	5,626	642,340	276	438
784 Renewable Energy Credits	-	-	-	-	-	-	-	-	-	-	-
785 State Income Taxes	6,136,515	1,783,828	415,065	134,688	4,696	55,196	1,426	5,626	642,340	276	438
786											
787 40911											
788 Calculation of Taxable Income											
789 Operating Revenues	322,229,354	82,275,507	21,825,208	7,407,661	1,084,772	3,217,926	133,031	172,381	31,643,112	95,284	109,132
790 Operating Deductions	89,477,053	23,423,647	7,075,689	2,791,637	863,202	1,029,166	56,916	22,629	9,434,517	81,465	91,626
791 O & M Expenses	49,149,121	10,126,782	2,830,682	1,429,484	175,201	54,486	2,307	19,128	4,874,576	1,365	1,129
792 Depreciation Expense	16,099,580	3,817,807	1,008,176	179,684	7,537	186,982	7,883	4,986	1,444,576	1,184	1,127
793 Taxes	16,099,580	3,817,807	1,008,176	179,684	7,537	186,982	7,883	4,986	1,444,576	1,184	1,127
794 Taxes Other Than Income	(5,328,433)	(1,365,477)	(397,036)	(63,515)	(7,020)	(66,779)	(2,863)	(1,750)	(536,840)	(477)	(477)
795 Interest & Dividends (AFUDC-Equity)	(53,483)	(14,570)	(4,850)	(100)	(9,975)	(388)	(12)	(22)	(3,721)	(1,049)	(1,003)
796 Misc Revenue & Expense	164,719,285	37,188,962	10,963,106	4,417,962	1,004,476	1,727,335	91,849	42,951	15,442,224	89,868	100,073
797 Total Operating Deductions	38,005,418	9,012,493	2,616,013	423,934	17,792	441,388	18,610	10,842	3,508,775	1,822	1,896
798 Other Deductions	15,660,876	3,219,319	896,317	400,732	40,936	166,567	8,838	5,329	1,456,352	2,496	2,489
799 Interest on PCRBS	135,165,527	39,291,371	9,142,406	2,566,697	103,440	1,215,760	31,410	123,817	14,148,464	6,090	9,651
800 Schedule M Adjustments	6,136,515	1,783,828	415,065	134,688	4,696	55,196	1,426	5,626	642,340	276	438
801 Income Before State Taxes											
802 State Income Taxes											
803 Adjustments to Calculated Tax:											
804 FMI	-	-	-	-	-	-	-	-	-	-	-
805 Renewable Energy Credits	-	-	-	-	-	-	-	-	-	-	-
806 System Overheads	-	-	-	-	-	-	-	-	-	-	-
807 Situs	-	-	-	-	-	-	-	-	-	-	-
808 Total Adjustments	-	-	-	-	-	-	-	-	-	-	-
809 #											
810 Federal Income Tax	45,160,154	13,127,640	3,054,569	991,203	34,560	406,198	10,484	41,402	4,727,143	2,035	3,225
811 40910	216,637,977	52,244,972	14,475,362	5,549,936	1,046,342	2,195,711	104,111	90,659	20,873,209	92,409	103,956
812 TOTAL OPERATING EXPENSES											
813											
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	A	B	C	D	E	F	G	H	I	J	K	L	M	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	Industrial Cust 1	Industrial Cust 2
824		Distribution - Total - Unbundled													
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NUCLEAR PRODUCTION

HYDRAULIC PRODUCTION PLANT



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 1038 1039 1040 1041 1042 1043 1044 1045 1046 1047 1048 1049 1050 1051 1052 1053 1054	A FERC ACCT	B DESCRIPTION	DISTRIBUTION PLANT										P Industrial Cust 1	Q Industrial Cust 2	
			C COS Factor	D Utah Jurisdiction Normalized	E Residential Sch 1	F General Large Dist. Sch 6	G General +1 MW Sch 8	H Street & Area Lighting Sch. 7,11,12	I General Trans Sch 9	J Irrigation Sch 10	K Traffic Signals Sch 15	L Outdoor Lighting Sch 15			M General Small Dist. Sch 23
360	F20	Land and Land Rights Demand Primary Assigned	37,492,679	18,065,991	11,681,769	3,705,547	26,214	-	506,352	7,908	6,033	3,492,874	-	-	-
361	F20	Structures and Improvements Demand Primary Assigned	47,792,824	23,029,156	14,891,021	4,723,580	33,416	-	646,469	10,081	7,690	4,462,451	-	-	-
362	F20	Station Equipment Demand Primary Assigned	47,792,824	23,029,156	14,891,021	4,723,580	33,416	-	646,469	10,081	7,690	4,462,451	-	-	-
364	F20	Poles, Towers & Fixtures Demand Primary Assigned	460,967,340	222,118,885	143,626,625	45,559,193	322,297	-	6,225,530	97,231	74,171	42,544,408	-	-	-
365	F20	Overhead Conductors Demand Primary Assigned	460,967,340	222,118,885	143,626,625	45,559,193	322,297	-	6,225,530	97,231	74,171	42,544,408	-	-	-
366	F20	Underground Conduit Demand Primary Assigned	342,649,692	165,107,071	106,760,874	33,865,400	239,572	-	4,627,607	72,275	55,134	31,921,758	-	-	-
367	F20	Underground Conductors Demand Primary Assigned	342,649,692	165,107,071	106,760,874	33,865,400	239,572	-	4,627,607	72,275	55,134	31,921,758	-	-	-
368	F20	Line Transformers Demand Primary Assigned	1,702,320	1,702,320	1,702,320	1,702,320	1,702,320	-	1,877,432	29,322	22,868	12,950,740	-	-	-
369	F70	Services Customer Assigned	481,359,805	271,433,044	117,184,463	27,996,025	1,681,319	-	4,876,803	76,167	58,102	14,483,073	-	-	-
370	F60	Meters Customer Assigned	77,249,232	53,461,906	1,033,608	1,033,599	4,572,361	-	763,058	173,357	36,211	8,589,902	226,233	226,233	226,233
371	F20	Install on Customers' Premises Demand Primary Assigned	77,249,232	53,461,906	1,033,608	1,033,599	4,572,361	-	763,058	173,357	36,211	8,589,902	226,233	226,233	226,233
372	F20	Leased Property Demand Primary Assigned	4,572,361	4,572,361	4,572,361	4,572,361	4,572,361	-	-	-	-	-	-	-	-
373	A	Street Lights	24,417,797	-	-	-	24,417,797	-	-	-	-	-	-	-	-
D00	F22	Unclassified Dist Plant - Acct 300	5,594,079	4,970,706	-	-	-	-	-	-	-	623,372	-	-	-
DS0	F20	Unclassified Dist Sub - Acct 300	2,614,144,654	1,500,508,831	616,032,444	180,091,603	38,762,504	3,325,125	29,816,676	1,264,092	752,914	243,136,000	226,233	226,233	226,233
TOTAL DISTRIBUTION PLANT															

Distribution - Total - Unbundled		GENERAL PLANT												
A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General +1 MMV 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	Industrial Cust 1	Industrial Cust 2
1055	Land and Land Rights	F107D	2,908,190	1,689,290	685,325	200,349	43,123	3,689	33,173	1,406	838	270,485	252	252
1056	System Generation	F105D	624,777	356,620	147,231	43,042	9,264	795	7,127	302	180	56,109	54	54
1057	System Overheads	F102D	3,532,968	2,027,910	832,556	243,390	52,387	4,494	40,299	1,708	1,018	328,594	306	306
1058	Customer - System	F42												
1059	Total Land & Land Rights													
1060	Structures and Improvements	F107D	29,287,053	16,810,654	6,901,598	2,017,621	434,268	37,252	334,068	14,162	8,435	2,723,926	2,535	2,535
1061	System Generation	F105D	10,831,275	6,274,509	2,575,994	753,069	162,089	13,904	124,689	5,286	3,148	1,016,695	946	946
1062	System Overheads	F102D	40,218,328	23,085,163	9,477,591	2,770,690	596,357	51,157	458,757	19,448	11,583	3,740,621	3,481	3,481
1063	Customer - System	F42												
1064	Total Structures and Improvements													
1065	Office Furniture & Equipment	F107D	2,031,874	1,166,288	478,818	139,978	30,129	2,584	23,177	983	585	188,980	176	176
1066	System Generation	F105D	6,593,270	3,778,771	1,551,371	453,529	97,617	8,374	75,093	3,183	1,996	612,286	570	570
1067	System Overheads	F102D												
1068	Customer - System	F42												
1069	Energy	F30												
1070	Cholla	F10												
1071	Simple Cycle Combustion Turbine	F10												
1072	Total Office Furniture & Equipment		8,615,144	4,945,059	2,030,189	593,508	127,745	10,958	98,270	4,166	2,481	801,276	746	746
1073	Transportation Equipment	F107D	22,934,640	13,164,394	5,404,629	1,579,995	340,075	29,172	261,608	11,090	6,006	2,133,102	1,985	1,985
1074	System Generation	F105D	781,667	448,674	184,202	53,850	11,591	984	8,916	378	225	72,701	68	68
1075	System Overheads	F102D												
1076	Customer - System	F42												
1077	Energy	F30												
1078	Cholla	F10												
1079	Simple Cycle Combustion Turbine	F10												
1080	Total Transportation Equipment		23,716,306	13,613,067	5,688,832	1,633,845	351,665	30,167	270,524	11,468	6,831	2,205,803	2,052	2,052
1081	Stores Equipment	F107D	2,441,553	1,401,442	575,361	168,202	36,203	3,106	27,850	1,181	703	227,084	211	211
1082	System Generation	F105D	35,578	20,422	8,384	2,451	528	45	406	17	10	3,309	3	3
1083	System Overheads	F102D	2,477,131	1,421,864	583,745	170,653	36,731	3,151	28,256	1,198	713	230,393	214	214
1084	Customer - System	F42												
1085	Energy	F30												
1086	Cholla	F10												
1087	Simple Cycle Combustion Turbine	F10												
1088	Total Stores Equipment		8,941,372	5,132,312	2,107,066	615,982	132,583	11,373	101,991	4,324	2,575	831,618	774	774
1089	Tools, Shop & Garage Equipment	F107D	420,707	241,484	99,141	28,963	6,238	535	4,799	203	121	39,129	36	36
1090	System Generation	F105D												
1091	System Overheads	F102D												
1092	Customer - System	F42												
1093	Energy	F30												
1094	Cholla	F10												
1095	Simple Cycle Combustion Turbine	F10												
1096	Total Tools, Shop & Garage Equipment		9,362,078	5,373,797	2,206,207	644,965	138,821	11,908	106,790	4,527	2,696	870,747	810	810
1097	Laboratory Equipment	F107D	5,447,999	3,127,130	1,283,840	375,319	80,783	6,930	62,144	2,634	1,869	506,707	471	471
1098	System Generation	F105D	561,433	333,740	137,077	40,096	8,621	740	6,632	281	167	54,078	50	50
1099	System Overheads	F102D												
1100	Customer - System	F42												
1101	Energy	F30												
1102	Cholla	F10												
1103	Simple Cycle Combustion Turbine	F10												
1104	Total Laboratory Equipment		6,029,432	3,460,870	1,420,857	415,375	89,404	7,669	68,776	2,916	1,737	560,785	522	522
1105	Power Operated Equipment	F107D	31,299,785	17,965,955	7,375,905	2,156,280	464,113	39,813	357,026	15,135	9,015	2,911,126	2,709	2,709
1106	System Generation	F105D												
1107	System Overheads	F102D												
1108	Customer - System	F42												
1109	Energy	F30												
1110	Cholla	F10												
1111	Simple Cycle Combustion Turbine	F10												
1112	Total Power Operated Equipment		31,453,659	18,054,277	7,412,166	2,166,881	466,394	40,008	358,781	15,210	9,059	2,925,437	2,722	2,722
1113	Communication Equipment	F107D	42,565,165	24,318,013	9,983,737	2,916,657	628,205	53,889	483,257	20,487	12,202	3,940,386	3,686	3,686
1114	System Generation	F105D	6,872,342	3,944,698	1,619,492	473,444	101,903	8,741	76,391	3,323	1,979	639,182	595	595
1115	System Overheads	F102D												
1116	Customer - System	F42												
1117	Energy	F30												
1118	Cholla	F10												
1119	Simple Cycle Combustion Turbine	F10												
1120	Total Communication Equipment		49,238,507	28,262,711	11,603,229	3,392,101	730,108	62,630	561,647	23,810	14,181	4,579,568	4,261	4,261
1121	System Generation	F105D												
1122	System Overheads	F102D												
1123	Customer - System	F42												
1124	Energy	F30												
1125	Cholla	F10												
1126	Simple Cycle Combustion Turbine	F10												
1127	Total Power Operated Equipment													
1128	Communication Equipment	F107D												
1129	System Generation	F105D												
1130	System Overheads	F102D												
1131	Customer - System	F42												
1132	Energy	F30												
1133	Cholla	F10												
1134	Simple Cycle Combustion Turbine	F10												
1135	Total Communication Equipment													
1136	System Generation	F105D												
1137	System Overheads	F102D												
1138	Customer - System	F42												
1139	Energy	F30												
1140	Cholla	F10												
1141	Simple Cycle Combustion Turbine	F10												
1142	Total Communication Equipment													

	A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
				Utah	Residential	General	General	Street & Area	General	Irrigation	Traffic	Outdoor	General	Industrial	Industrial
				Jurisdiction	Sch 1	Large Dist.	+1 MW	Lighting	Trans	Sch 10	Signals	Lighting	Small Dist.	Cust 1	Cust 2
				Normalized	Sch 6	Sch 8	Sch 8	Sch 7,11,12	Sch 9	Sch 10	Sch 15	Sch 15	Sch 23	Sch 23	Sch 23
1139		Distribution - Total - Unbundled													
1141															
1142															
1143															
1144	FERC	DESCRIPTION	COS												
1145	ACCT		Factor												
1146	388	Misc. Equipment													
1147		Situs	F107D	620,237	385,013	146,161	42,729	9,197	789	7,075	300	179	57,687	54	54
1148		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-	-
1149		System Overheads	F102D	325,632	187,026	76,793	22,447	4,831	414	3,717	158	94	30,305	28	28
1150		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
1151		Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
1152		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-	-
1153		Total Misc. Equipment	F10	946,069	543,040	222,944	65,176	14,028	1,203	10,791	457	272	87,992	82	82
1154		Coal Mine	F30	-	-	-	-	-	-	-	-	-	-	-	-
1155	399	WIDCO Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
1156	399L	Remove Capital Lease	F30	-	-	-	-	-	-	-	-	-	-	-	-
1157		General Capital Lease	F107D	7,640,875	4,385,833	1,800,599	526,389	113,299	9,719	87,157	3,695	2,201	710,661	661	661
1160		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-	-
1161		System Overheads	F102D	758,391	435,600	176,835	52,281	11,253	965	8,656	367	219	70,583	66	66
1162		Remove Capital Lease	F107D	(7,640,875)	(4,385,833)	(1,800,599)	(526,389)	(113,299)	(9,719)	(87,157)	(3,695)	(2,201)	(710,661)	(661)	(661)
1164		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-	-
1165		System Overheads	F102D	(758,391)	(435,600)	(176,835)	(52,281)	(11,253)	(965)	(8,656)	(367)	(219)	(70,583)	(66)	(66)
1166		Customer - System	F30	-	-	-	-	-	-	-	-	-	-	-	-
1167		Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
1168	392L	General Vehicles Capital Lease	F102D	651,921	374,200	153,627	44,912	9,667	829	7,436	315	188	60,634	56	56
1169		Remove Capital Lease	F102D	-	-	-	-	-	-	-	-	-	-	-	-
1170		Unclassified Gen Plant - Acct 300		176,241,543	101,161,958	41,531,944	12,141,454	2,613,307	224,175	2,010,328	85,223	50,760	16,391,849	15,252	15,252
1171	G00	Unclassified Gen Veh - Acct 300		-	-	-	-	-	-	-	-	-	-	-	-
1172	G00			-	-	-	-	-	-	-	-	-	-	-	-
1173		TOTAL GENERAL PLANT		176,241,543	101,161,958	41,531,944	12,141,454	2,613,307	224,175	2,010,328	85,223	50,760	16,391,849	15,252	15,252
1174															
1175															
1176															
1177															
1178															
1179															
1180	301	Organization													
1181		Situs	F107D	-	-	-	-	-	-	-	-	-	-	-	-
1182		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-	-
1183		System Overheads	F102D	-	-	-	-	-	-	-	-	-	-	-	-
1184		Total Organization		-	-	-	-	-	-	-	-	-	-	-	-
1185															
1186	302	Franchise & Consent													
1187		Situs	F107D	-	-	-	-	-	-	-	-	-	-	-	-
1188		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-	-
1189		Total Franchise & Consent		-	-	-	-	-	-	-	-	-	-	-	-
1190															
1191	303	Miscellaneous Intangible Plant													
1192		Situs	F107D	1,528,591	877,405	360,218	105,307	22,666	1,944	17,436	739	440	142,171	132	132
1193		System Generation	F105D	-	-	-	-	-	-	-	-	-	-	-	-
1194		System Overheads	F102D	41,075,663	23,577,270	9,679,625	2,825,752	609,069	52,247	468,536	18,862	11,830	3,820,359	3,555	3,555
1195		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
1196		Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
1197		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-	-
1198		Total Miscellaneous Intangible Plant	F102D	42,604,254	24,454,676	10,039,843	2,935,059	631,735	54,192	485,973	20,602	12,271	3,982,530	3,687	3,687
1199		Unclass Intangible Plant - Acct 300		(21,642)	(12,422)	(5,100)	(1,491)	(321)	(28)	(247)	(10)	(6)	(2,013)	(2)	(2)
1200				42,582,612	24,442,253	10,034,743	2,933,568	631,414	54,164	485,726	20,591	12,264	3,980,518	3,685	3,685
1201		TOTAL INTANGIBLE PLANT		21,941,970	13,020,581	4,929,643	1,442,517	310,493	26,036	238,729	10,581	12,258	1,968,505	1,683	1,683
1202															
1203															
1204															
1205		TOTAL ELECTRIC PLANT IN SERVICE		2,832,968,810	1,626,113,042	667,599,131	195,166,666	42,007,225	3,603,463	32,314,730	1,369,907	815,938	263,488,366	245,170	245,170

	A	B	C	MISC RATE BASE											
				D	E	F	G	H	I	J	K	L	M	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	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Industrial Cust 1	Industrial Cust 2
1206															
1207		Distribution - Total - Unbundled													
1208															
1209															
1210															
1211															
1212	FERC	DESCRIPTION	COS												
1213	ACCT	Plant Held For Future Use	Factor												
1214	105	Production	F10												
1215		Transmission	F10												
1216		Distribution	F10	4,140,116	1,994,931	1,289,954	409,184	2,895		55,914	873	666	385,699		
1217		Capital	F102D												
1218		Mining	F30												
1219		Total Plant Held For Future Use		4,140,116	1,994,931	1,289,954	409,184	2,895		55,914	873	666	385,699		
1220															
1221		Electric Plant Acquisition Adjust	F10												
1222	114														
1223		Nuclear Fuel	F30												
1224	120														
1225		Weatherization	F11												
1226	124														
1227		Fuel Stock	F30												
1228	151	Cholla	F30												
1229		Total Fuel Stock													
1230															
1231		152 Fuel Stock - Undistributed	F30												
1232															
1233		DG&T Working Capital Deposit	F30												
1234	25316														
1235		DG&T Working Capital Deposit	F30												
1236	25317														
1237		Provo Working Capital Deposit	F30												
1238	25319														
1239		Materials and Supplies	F102D	10,661,947	6,119,916	2,512,525	734,514	158,095	13,562	121,617	5,156	3,071	991,645	923	923
1240	154	Cholla	F10												
1241		Total Materials and Supplies		10,661,947	6,119,916	2,512,525	734,514	158,095	13,562	121,617	5,156	3,071	991,645	923	923
1242															
1243		Stores Expense Undistributed	F102D												
1244	163														
1245		Provo Working Capital Deposit	F102D	(14,272)	(8,192)	(3,363)	(983)	(212)	(18)	(163)	(7)	(4)	(1,327)	(1)	(1)
1246	25318														
1247		Prepayments	F102D	2,120,801	1,217,332	499,774	146,105	31,447	2,698	24,191	1,026	611	197,251	184	184
1248	165	System Energy	F30												
1249		Total Prepayments		2,120,801	1,217,332	499,774	146,105	31,447	2,698	24,191	1,026	611	197,251	184	184
1250		Misc Regulatory Assets	F102D	30,248,657	17,362,611	7,128,203	2,083,867	448,527	38,476	345,036	14,627	8,712	2,813,363	2,618	2,618
1251	182	Simple Cycle Combustion Turbine	F10												
1252		Total Misc Regulatory Assets		30,248,657	17,362,611	7,128,203	2,083,867	448,527	38,476	345,036	14,627	8,712	2,813,363	2,618	2,618
1253		Misc Deferred Debits	F102D	18,692	10,729	4,405	1,288	277	24	213	9	5	1,738	2	2
1254	186	System Energy	F30												
1255		Cash Working Capital	F137D	2,740,862	1,476,023	691,235	191,101	67,186	15,250	27,482	1,258	1,221	267,134	1,386	1,576
1256	CWC														
1257		Other Working Capital	F137D	2,766,671	1,521,566	649,699	196,263	77,431	24,497	28,518	1,579	633	261,684	2,260	2,541
1258	1260	Cholla	F30												
1259		Total Other Working Capital		2,766,671	1,521,566	649,699	196,263	77,431	24,497	28,518	1,579	633	261,684	2,260	2,541
1260	1261	Nuclear Plant	F10												
1261	1262	Misc Deferred Debits-Trojan	F10												
1262		Impact Housing - Notes Receivable	F30												
1263	141														
1264		TOTAL RATE BASE ADDITIONS		52,663,474	29,694,915	12,772,433	3,761,338	785,646	94,488	602,820	24,520	14,915	4,917,187	7,370	7,842
1265															
1266															
1267															
1268															
1269															
1270															









Rocky Mountain Power  
Cost Of Service By Rate Schedule  
State of Utah  
2010 Protocol (Non Wgt)  
12 Months Ended June 2015

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	DESCRIPTION	Utah Jurisdiction Normalized	Residential SELL	General Large Dist. SELL	General + MW SELL	Street & Area Lighting SELL	General Trans SELL	Irrigation SELL	Traffic Signals SELL	Outdoor Lighting SELL	General Small Dist. SELL	Industrial SELL	Industrial SELL	Industrial SELL
14	Operating Revenues	41,239,241	36,820,727	764,507	30,851	339,837	12,223	93,580	102,765	21,811	3,044,115	(5,667)	(5,478)	
15	Operating Expenses	40,028,389	34,754,318	910,933	202,445	324,141	204,697	94,564	97,192	20,343	3,416,282	1,321	2,153	
16	Depreciation & Maintenance Expenses	650,821	566,755	12,665	225	6,708	424	2,240	1,707	366	59,735	3	3	
17	Depreciation Expense	1,765,607	1,537,546	34,358	611	18,198	1,150	6,077	4,630	967	162,055	7	7	
18	Taxes Other Than Income	359,081	127,802	19,503	35,102	542	59,184	2,650	(88)	(33)	113,586	416	397	
19	Income Taxes - Federal	(1,105,746)	(508,147)	(140,632)	(84,514)	(5,874)	(103,341)	(7,034)	(731)	(132)	(237,690)	(6,788)	(6,843)	
20	Income Taxes - State	(150,253)	(69,049)	(19,110)	(11,484)	(798)	(14,860)	(956)	(89)	(18)	(32,298)	(787)	(794)	
21	Income Taxes Deferred	16,093	5,728	874	1,573	24	(1,484)	(956)	(89)	(18)	(32,298)	(787)	(794)	
22	Investment Tax Credit Adj													
23	Misc Revenues & Expense	931,249	820,186	50,928	16,879	-	26,871	3,919	-	-	13,465	-	-	
24	Misc Revenues & Expense	931,249	820,186	50,928	16,879	-	26,871	3,919	-	-	13,465	-	-	
25	Misc Revenues & Expense	931,249	820,186	50,928	16,879	-	26,871	3,919	-	-	13,465	-	-	
26	Misc Revenues & Expense	931,249	820,186	50,928	16,879	-	26,871	3,919	-	-	13,465	-	-	
27	Total Operating Expenses	42,495,240	37,235,139	865,519	195,837	342,941	170,756	101,578	102,627	21,482	3,500,225	(4,809)	(4,059)	
28	Operating Revenue For Return	(1,255,989)	(414,412)	(85,011)	(128,986)	(3,105)	(158,535)	(8,029)	137	329	(456,110)	(859)	(1,419)	
29	Rate Base :													
30	Electric Plant In Service	66,900,885	58,259,391	1,301,880	23,145	689,550	43,582	230,270	175,436	36,645	6,140,435	275	275	
31	Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-	-	
32	Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
33	Nuclear Fuel	-	-	-	-	-	-	-	-	-	-	-	-	
34	Prepayments	10,884	4,308	2,857	924	57	1,509	91	3	4	824	158	150	
35	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
36	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	
37	Misc Deferred Debits	132,485	52,439	34,777	11,243	699	18,366	1,104	39	50	10,025	1,921	1,831	
38	Cash Working Capital	716,829	627,781	14,348	2,701	5,823	2,674	1,641	1,761	369	59,869	(77)	(63)	
39	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
40	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
41	Total Rate Base Additions	67,761,093	58,943,919	1,355,862	38,013	696,130	66,132	235,105	177,240	37,068	6,211,153	2,277	2,194	
42	Rate Base Deductions :													
43	Accum Provision For Depreciation	(3,952,231)	(3,441,727)	(76,910)	(1,367)	(40,736)	(2,575)	(13,603)	(10,364)	(2,165)	(362,752)	(16)	(16)	
44	Accum Provision For Amortization	(54,755,494)	(47,678,410)	(1,063,280)	(18,903)	(566,039)	(34,936)	(188,666)	(144,010)	(30,081)	(5,033,728)	(221)	(221)	
45	Unamortized ITC	(10,610,296)	(6,157,025)	(211,561)	(10,073)	(89,308)	24,675	(26,096)	(19,127)	(2,628)	(1,119,554)	201	201	
46	Customer Advance For Construction	(15,625,768)	(4,811,270)	(673,766)	(1,696,160)	(25,532)	(2,859,843)	(131,725)	-	-	(5,427,471)	-	-	
47	Customer Service Deposits	(1,200,097)	(399,271)	(326,937)	(108,820)	(2,242)	(223,823)	(8,697)	(277)	(495)	(83,499)	(23,538)	(22,689)	
48	Misc Rate Base Deductions	(86,146,886)	(65,487,704)	(2,352,454)	(1,835,323)	(723,857)	(3,096,501)	(366,787)	(173,777)	(35,369)	(12,027,005)	(23,574)	(22,535)	
49	Total Rate Base	(18,385,793)	(6,543,785)	(996,592)	(1,797,310)	(27,727)	(3,030,369)	(135,682)	3,463	1,700	(6,815,852)	(21,297)	(20,340)	
50	Return On Rate Base	6.83%	6.33%	8.51%	7.16%	11.20%	5.23%	5.92%	3.97%	19.35%	7.84%	4.03%	6.97%	
51	Return On Equity	8.28%	7.32%	11.54%	8.95%	16.75%	5.18%	6.51%	2.74%	32.55%	10.24%	2.86%	8.56%	

Rocky Mountain Power  
 Cost Of Service By Rate Schedule  
 State of Utah  
 2010 Protocol (Non-Wgt)  
 12 Months Ended June 2015

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	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 Trns Sch.9	Irrigation Sch.10	Traffic Signals Sch.15	Outdoor Lighting Sch.15	General Small Dist. Sch.23	Industrial Cust.1	Industrial Cust.2
83	Total Rate Base		(18,385,793)	(6,543,785)	(998,592)	(1,797,310)	(27,727)	(3,030,369)	(135,682)	3,463	1,700	(6,815,852)	(21,287)	(20,340)
84														
85	Return On Ratebase (\$\$)	6.93%	(1,274,712)	(453,689)	(65,234)	(124,610)	(1,922)	(210,100)	(9,407)	240	118	(403,221)	(1,477)	(1,410)
86	Operating & Maintenance Expense		40,028,389	34,754,318	910,933	202,445	324,141	204,697	94,564	97,192	20,343	3,416,282	1,321	2,153
87	Bad Debt to Produce ROR	F80												
88	Depreciation Expense		650,821	566,755	12,665	225	6,708	424	2,240	1,707	366	89,735	3	3
89	Amortization Expense		1,765,607	1,537,546	34,388	611	16,198	1,150	5,077	4,630	967	162,055	3	7
90	Taxes Other Than Income		335,091	327,802	19,503	35,102	842	59,184	2,690	(69)	(33)	13,586	418	397
91	Federal Income Taxes		(1,105,746)	(985,147)	(140,632)	(84,514)	(5,874)	(105,361)	(7,034)	(731)	(132)	(237,690)	(67,869)	(6,843)
92	FIT Adj to Produce Target ROR													
93	State Income Taxes	F101	(150,253)	(69,049)	(19,110)	(11,484)	(798)	(14,860)	(956)	(89)	(18)	(32,298)	(787)	(794)
94	SIT Adj to Produce Target ROR													
95	Deferred Income Taxes	F101	16,093	5,728	874	1,573	24	2,652	119	(3)	(1)	5,090	19	18
96	Investment Tax Credit													
97	Misc Revenue & Expenses		931,249	820,186	50,928	15,879	-	26,871	3,919	-	-	13,465	-	-
98	Revenue Credits		(8,213,376)	(6,790,836)	(667,876)	(96,553)	(63,185)	(32,049)	(131,746)	(13,014)	(3,357)	(1,424,475)	(69)	(76)
99														
100	Total Revenue Requirements		33,007,152	30,990,514	132,409	(61,366)	287,834	(71,391)	(39,575)	89,854	18,243	1,672,530	(6,354)	(6,546)
101	Operating Revenues		33,025,865	31,029,791	116,631	(65,742)	286,651	(19,827)	(38,196)	89,751	18,454	1,619,641	(6,736)	(6,553)
102														
103	Increase / (Decrease) Required to Earn Equal Rates of Return		(18,713)	(39,277)	15,778	4,376	1,182	(51,564)	(1,379)	103	(211)	52,889	(618)	8
104	Existing Revenues		33,025,865	31,029,791	116,631	(65,742)	286,651	(19,827)	(38,196)	89,751	18,454	1,619,641	(6,736)	(6,553)
105	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		-0.06%	-0.13%	13.53%	-6.66%	0.41%	260.08%	3.61%	0.11%	-1.14%	3.27%	10.78%	-0.15%
106														
107														
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Retail - Total - Unbundled		ELECTRIC REVENUES												
A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
ACCY	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	Industrial Cust.1	Industrial Cust.2
126	Residential Sales	A	31,029,791	31,029,791	-	-	-	-	-	-	-	-	-	-
127	Commercial & Industrial Sales	A	1,601,218	-	116,631	(65,742)	-	(19,827)	(38,196)	-	-	1,619,641	(67,36)	(6,553)
128	Interruption Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
129	Interruption Demand	F30	-	-	-	-	-	-	-	-	-	-	-	-
130			1,601,218	-	116,631	(65,742)	-	(19,827)	(38,196)	-	-	1,619,641	(67,36)	(6,553)
131			394,866	-	-	-	286,651	-	-	89,751	18,454	-	-	-
132			-	-	-	-	-	-	-	-	-	-	-	-
133	Public Street & Highway Lighting	A	-	-	-	-	-	-	-	-	-	-	-	-
134	Other Sales to Public Authority	A	-	-	-	-	-	-	-	-	-	-	-	-
135	Interdepartmental Demand	A	-	-	-	-	-	-	-	-	-	-	-	-
136		F10	-	-	-	-	-	-	-	-	-	-	-	-
137			-	-	-	-	-	-	-	-	-	-	-	-
138			-	-	-	-	-	-	-	-	-	-	-	-
139			-	-	-	-	-	-	-	-	-	-	-	-
140			-	-	-	-	-	-	-	-	-	-	-	-
141	Total Sales to Ultimate Customers		33,025,865	31,029,791	116,631	(65,742)	286,651	(19,827)	(38,196)	89,751	18,454	1,619,641	(67,36)	(6,553)
142			-	-	-	-	-	-	-	-	-	-	-	-
143	Sales for Resale	F11	-	-	-	-	-	-	-	-	-	-	-	-
144	Demand Energy	F10	-	-	-	-	-	-	-	-	-	-	-	-
145		F30	-	-	-	-	-	-	-	-	-	-	-	-
146			-	-	-	-	-	-	-	-	-	-	-	-
147			-	-	-	-	-	-	-	-	-	-	-	-
148	Provision for Rate Refund	F11	-	-	-	-	-	-	-	-	-	-	-	-
149			-	-	-	-	-	-	-	-	-	-	-	-
150	State Specific Revenue Credit	F140R	652,655	582,370	12,671	558	5,399	(623)	1,459	1,629	342	49,036	(100)	(87)
151			-	-	-	-	-	-	-	-	-	-	-	-
152	AGA Revenue	A	-	-	-	-	-	-	-	-	-	-	-	-
153			-	-	-	-	-	-	-	-	-	-	-	-
154	Total Sales from Electricity		33,678,520	31,612,161	129,302	(65,184)	292,051	(20,450)	(36,737)	91,380	18,796	1,668,676	(6,836)	(6,640)
155	Other Electric Operating Revenues	A	3,627,201	2,455,014	175,836	5,338	33,846	4,615	106,618	8,607	1,798	833,459	36	36
156	Forfeited Discounts & Interest	F40	-	-	-	-	-	-	-	-	-	-	-	-
157	Customers		3,627,201	2,455,014	175,836	5,338	33,846	4,615	106,618	8,607	1,798	833,459	36	36
158			-	-	-	-	-	-	-	-	-	-	-	-
159			-	-	-	-	-	-	-	-	-	-	-	-
160	Misc Electric Revenue	A	3,919,411	2,745,999	476,897	89,925	13,834	26,799	21,575	2,761	1,211	540,807	1	1
161	Demand	F10	-	-	91	2	-	-	18	15	3	487	0	0
162	Customer	F40	5,035	4,362	-	-	-	-	-	-	-	-	-	-
163			3,924,446	2,749,361	476,988	89,927	13,892	26,800	21,593	2,775	1,214	541,294	1	1
164			-	-	-	-	-	-	-	-	-	-	-	-
165	Water Sales	F10	-	-	-	-	-	-	-	-	-	-	-	-
166			-	-	-	-	-	-	-	-	-	-	-	-
167			-	-	-	-	-	-	-	-	-	-	-	-
168	Rent of Electric Property	A	-	-	-	-	-	-	-	-	-	-	-	-
169	Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
170	System Overhead	F102R	9,073	3,591	2,382	770	48	1,258	76	3	3	687	132	125
171			9,073	3,591	2,382	770	48	1,258	76	3	3	687	132	125
172			-	-	-	-	-	-	-	-	-	-	-	-
173	Other Electric Revenue	A	-	-	-	-	-	-	-	-	-	-	-	-
174	Demand	F10	-	-	-	-	-	-	-	-	-	-	-	-
175	Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
176	Customer	F40	-	-	-	-	-	-	-	-	-	-	-	-
177			-	-	-	-	-	-	-	-	-	-	-	-
178			-	-	-	-	-	-	-	-	-	-	-	-
179	Total Other Electric Operating Revenues		7,560,721	5,208,566	655,205	47,786	47,786	32,672	130,287	11,385	3,015	1,375,439	168	162
180			-	-	-	-	-	-	-	-	-	-	-	-
181	Total Electric Operating Revenues		41,239,241	36,820,727	784,507	30,851	339,837	12,223	99,550	102,765	21,811	3,044,115	(6,667)	(6,578)
182	Miscellaneous Revenue		-	-	-	-	-	-	-	-	-	-	-	-
183	Gain on Sale of Utility Plant - CR	F10	-	-	-	-	-	-	-	-	-	-	-	-
184	Less on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
185	Gain from Emission Allowances	F30	-	-	-	-	-	-	-	-	-	-	-	-
186	Gain from Disposition of NOX Credits	F10	-	-	-	-	-	-	-	-	-	-	-	-
187	Impact Housing Interest Income	F10	-	-	-	-	-	-	-	-	-	-	-	-
188	(Gain)/Loss on Sale of Utility Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
189			-	-	-	-	-	-	-	-	-	-	-	-
190			-	-	-	-	-	-	-	-	-	-	-	-
191	Total Miscellaneous Revenues		-	-	-	-	-	-	-	-	-	-	-	-
192			-	-	-	-	-	-	-	-	-	-	-	-
193	Miscellaneous Expenses		-	-	-	-	-	-	-	-	-	-	-	-
194	Interest on Customer Deposits	F80	931,249	820,186	50,928	16,879	-	26,871	3,919	-	-	13,465	-	-
195	Divergence Fairness Adjustment		-	-	-	-	-	-	-	-	-	-	-	-
196	Production	F105	-	-	-	-	-	-	-	-	-	-	-	-
197	Transmission	F105	-	-	-	-	-	-	-	-	-	-	-	-
198	Distribution	F105	-	-	-	-	-	-	-	-	-	-	-	-
199			-	-	-	-	-	-	-	-	-	-	-	-
200			-	-	-	-	-	-	-	-	-	-	-	-
201			-	-	-	-	-	-	-	-	-	-	-	-
202	Net Miscellaneous Revenues And Expense		931,249	820,186	50,928	16,879	-	26,871	3,919	-	-	13,465	-	-





Retail - Total - Unbundled		TRANSMISSION EXPENSE												
A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
FERC ACCI	DESCRIPTION	COS Factor F106	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	Industrial Cust.1	Industrial Cust.2
391														
392														
393														
394														
395														
396														
397														
398	Operation Supervision & Eng	F106												
399														
400														
401	Load Dispatching	F106												
402														
403	Station Expense	F106												
404														
405	Overhead Line Expense	F106												
406														
407	Underground Line Expense	F106												
408														
409	Transm of Electricity by Others	F10												
410	Energy	F30												
411														
412														
413	Misc. Transmission Expense	F106												
414														
415	Rents - Transmission	F106												
416														
417	Maint Supervision & Engineering	F106												
418														
419	Maintenance of Structures	F106												
420														
421	Maint of Station Equipment	F106												
422														
423	Maintenance of Overhead Lines	F106												
424														
425	Maint of Underground Lines	F106												
426														
427	Maint of Misc Transmission Plant	F106												
428														
429														
430	TOTAL TRANSMISSION EXPENSE													
431														
432														
433														
434														
435														
436														
437														
438														
439														
440														
441														



	A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
	FERC ACCI	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 Trns Sch.9	Irrigation Sch.10	Traffic Signals Sch.15	Outdoor Lighting Sch.15	General Small Dist. Sch.23	Industrial Cust.1	Industrial Cust.2
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		TOTAL DISTRIBUTION EXPENSE		-	-	-	-	-	-	-	-	-	-	-	-
462				-	-	-	-	-	-	-	-	-	-	-	-
463				-	-	-	-	-	-	-	-	-	-	-	-
464				-	-	-	-	-	-	-	-	-	-	-	-
465				-	-	-	-	-	-	-	-	-	-	-	-
466				-	-	-	-	-	-	-	-	-	-	-	-
467				-	-	-	-	-	-	-	-	-	-	-	-
468				-	-	-	-	-	-	-	-	-	-	-	-
469				-	-	-	-	-	-	-	-	-	-	-	-
470				-	-	-	-	-	-	-	-	-	-	-	-
471				-	-	-	-	-	-	-	-	-	-	-	-
472				-	-	-	-	-	-	-	-	-	-	-	-
473				-	-	-	-	-	-	-	-	-	-	-	-
474				-	-	-	-	-	-	-	-	-	-	-	-
475				-	-	-	-	-	-	-	-	-	-	-	-
476				-	-	-	-	-	-	-	-	-	-	-	-
477				-	-	-	-	-	-	-	-	-	-	-	-
478				-	-	-	-	-	-	-	-	-	-	-	-
479				-	-	-	-	-	-	-	-	-	-	-	-
480				-	-	-	-	-	-	-	-	-	-	-	-
481				-	-	-	-	-	-	-	-	-	-	-	-
482				-	-	-	-	-	-	-	-	-	-	-	-
483				-	-	-	-	-	-	-	-	-	-	-	-
484				-	-	-	-	-	-	-	-	-	-	-	-
485				-	-	-	-	-	-	-	-	-	-	-	-
486				-	-	-	-	-	-	-	-	-	-	-	-
487				-	-	-	-	-	-	-	-	-	-	-	-
488				-	-	-	-	-	-	-	-	-	-	-	-
489				-	-	-	-	-	-	-	-	-	-	-	-
490				-	-	-	-	-	-	-	-	-	-	-	-
491				-	-	-	-	-	-	-	-	-	-	-	-
492		Supervision	F136	1,132,891	984,524	26,280	6,382	8,656	6,370	2,475	2,681	560	94,923	20	20
493		Meter Reading Expense	F47	5,025,805	4,246,884	92,810	117,357	-	66,104	10,547	14,142	2,954	474,028	489	489
494		Customer Receipts & Collections	F48	24,770,356	21,604,130	482,772	8,583	255,704	16,162	47,121	65,056	13,589	2,277,036	102	102
495		Uncollectible Accounts	F80	3,670,920	3,233,117	200,753	62,596	-	105,925	15,450	-	-	53,079	-	-
496		Misc. Customer Accounts Exp	F136	51,001	44,322	1,183	287	390	287	111	121	25	4,273	1	1
497				34,650,973	30,112,977	803,798	195,205	264,749	194,848	75,704	82,000	17,128	2,903,339	612	612
498															
499															
500															
501															
502															
503															

CUSTOMER ACCOUNTS EXPENSE

Retail - Total - Unbundled		CUSTOMER SERVICE EXPENSE												
A	B	C	D	E	F	G	H	I	J	K	L	M	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 Trains Sch.9	Irrigation Sch.10	Traffic Signals Sch.15	Outdoor Lighting Sch.15	General Small Dist. Sch.23	Industrial Cust.1	Industrial Cust.2
504	Supervision	F40	145,703	126,237	2,622	47	1,653	27	519	420	88	14,090	0	0
505	Customer Assistance	F40	3,367,108	2,917,247	60,596	1,077	38,203	623	11,994	9,714	2,029	325,617	4	4
506	Informational & Instructional Adv	F40	1,164,843	1,009,214	20,963	373	13,216	216	4,149	3,361	702	112,646	1	1
507	Misc. Customer Service	F40	92,557	80,191	1,666	30	1,050	17	330	267	56	8,951	0	0
508	TOTAL CUSTOMER SERVICE EXPENSE		4,770,211	4,132,890	88,846	1,526	54,122	883	16,992	13,763	2,875	461,304	6	6
509	Supervision	F40	-	-	-	-	-	-	-	-	-	-	-	-
510	Demonstration & Selling Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-
511	Advertising Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-
512	Misc. Sales Expense	F40	-	-	-	-	-	-	-	-	-	-	-	-
513	TOTAL SALES EXPENSE		-	-	-	-	-	-	-	-	-	-	-	-
514	Administrative & General Salaries	F102R	-	-	-	-	-	-	-	-	-	-	-	-
515	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
516	Administrative & General Salaries	F102R	-	-	-	-	-	-	-	-	-	-	-	-
517	Office Supplies & expenses	F42	94,440	82,241	1,838	33	973	62	325	248	52	8,668	0	0
518	Customer - System	F42	94,440	82,241	1,838	33	973	62	325	248	52	8,668	0	0
519	Outside Services	F102R	-	-	-	-	-	-	-	-	-	-	-	-
520	Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-	-
521	Outside Services	F102R	-	-	-	-	-	-	-	-	-	-	-	-
522	Property Insurance	F102R	-	-	-	-	-	-	-	-	-	-	-	-
523	System Generation	F10	-	-	-	-	-	-	-	-	-	-	-	-
524	Injuries & Damages	F102R	-	-	-	-	-	-	-	-	-	-	-	-
525	Employee Pensions & Benefits	F138R	-	-	-	-	-	-	-	-	-	-	-	-
526	Employee Pensions & Benefits	F138R	-	-	-	-	-	-	-	-	-	-	-	-
527	Franchise Requirements	F102	-	-	-	-	-	-	-	-	-	-	-	-
528	Regulatory Commission Expense	F102	-	-	-	-	-	-	-	-	-	-	-	-
529	Regulatory Expense	F103	-	-	-	-	-	-	-	-	-	-	-	-
530	Duplicate Charges	F102R	(231,172)	(91,494)	(60,678)	(19,617)	(1,219)	(32,044)	(1,926)	(69)	(88)	(17,492)	(3,351)	(3,195)
531	Misc. General Expenses	F102R	-	-	-	-	-	-	-	-	-	-	-	-
532	Customer	F42	-	-	-	-	-	-	-	-	-	-	-	-
533	Customer	F138R	475,398	412,987	10,729	2,372	3,845	2,360	1,118	1,155	241	40,576	7	7
534	Labor	F138R	-	-	-	-	-	-	-	-	-	-	-	-
535	Rents	F102R	-	-	-	-	-	-	-	-	-	-	-	-
536	Maintenance of General Plant	F108	268,538	104,717	69,401	22,925	1,670	38,588	2,351	95	135	19,886	4,047	4,722
537	TOTAL ADMINISTRATIVE & GEN EXPENSE		607,204	508,451	21,289	5,714	5,270	8,966	1,868	1,429	341	51,639	704	1,535
538	TOTAL O & M EXPENSE		40,026,389	34,754,318	910,933	202,445	324,141	204,697	94,564	97,192	20,343	3,416,282	1,321	2,153

Retail - Total - Unbundled		DEPRECIATION EXPENSE												
A	B	C	D	E	F	G	H	I	J	K	L	M	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	Industrial Cust 1	Industrial Cust 2
578	403SP	F10	-	-	-	-	-	-	-	-	-	-	-	-
579	403NP	F10	-	-	-	-	-	-	-	-	-	-	-	-
580	403HP	F10	-	-	-	-	-	-	-	-	-	-	-	-
581	403OP	F10	-	-	-	-	-	-	-	-	-	-	-	-
582	403TP	F106	-	-	-	-	-	-	-	-	-	-	-	-
583	403	F118	-	-	-	-	-	-	-	-	-	-	-	-
584	403SP	F109	-	-	-	-	-	-	-	-	-	-	-	-
585	403NP	F110	-	-	-	-	-	-	-	-	-	-	-	-
586	403HP	F111	-	-	-	-	-	-	-	-	-	-	-	-
587	403OP	F112	-	-	-	-	-	-	-	-	-	-	-	-
588	403TP	F113	-	-	-	-	-	-	-	-	-	-	-	-
589	403	F114	-	-	-	-	-	-	-	-	-	-	-	-
590	403SP	F115	-	-	-	-	-	-	-	-	-	-	-	-
591	403NP	F116	-	-	-	-	-	-	-	-	-	-	-	-
592	403HP	F117	-	-	-	-	-	-	-	-	-	-	-	-
593	403OP	F118	-	-	-	-	-	-	-	-	-	-	-	-
594	403TP	F119	-	-	-	-	-	-	-	-	-	-	-	-
595	403	F120	-	-	-	-	-	-	-	-	-	-	-	-
596	403SP	F121	-	-	-	-	-	-	-	-	-	-	-	-
597	403NP	F122	-	-	-	-	-	-	-	-	-	-	-	-
598	403HP	F123	-	-	-	-	-	-	-	-	-	-	-	-
599	403OP	F124	-	-	-	-	-	-	-	-	-	-	-	-
600	403TP	F125	-	-	-	-	-	-	-	-	-	-	-	-
601	403	F126	-	-	-	-	-	-	-	-	-	-	-	-
602	403SP	F127	-	-	-	-	-	-	-	-	-	-	-	-
603	403NP	F128	-	-	-	-	-	-	-	-	-	-	-	-
604	403HP	F129	-	-	-	-	-	-	-	-	-	-	-	-
605	403OP	F130	-	-	-	-	-	-	-	-	-	-	-	-
606	403TP	F130	-	-	-	-	-	-	-	-	-	-	-	-
607	403	F130	-	-	-	-	-	-	-	-	-	-	-	-
608	403SP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
609	403NP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
610	403HP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
611	403OP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
612	403TP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
613	403	F107R	-	-	-	-	-	-	-	-	-	-	-	-
614	403SP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
615	403NP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
616	403HP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
617	403OP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
618	403TP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
619	403	F107R	-	-	-	-	-	-	-	-	-	-	-	-
620	403SP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
621	403NP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
622	403HP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
623	403OP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
624	403TP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
625	403	F107R	-	-	-	-	-	-	-	-	-	-	-	-
626	403SP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
627	403NP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
628	403HP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
629	403OP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
630	403TP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
631	403	F107R	-	-	-	-	-	-	-	-	-	-	-	-
632	403SP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
633	403NP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
634	403HP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
635	403OP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
636	403TP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
637	403	F107R	-	-	-	-	-	-	-	-	-	-	-	-
638	403SP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
639	403NP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
640	403HP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
641	403OP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
642	403TP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
643	403	F107R	-	-	-	-	-	-	-	-	-	-	-	-
644	403SP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
645	403NP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
646	403HP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
647	403OP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
648	403TP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
649	403	F107R	-	-	-	-	-	-	-	-	-	-	-	-
650	403SP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
651	403NP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
652	403HP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
653	403OP	F107R	-	-	-	-	-	-	-	-	-	-	-	-
654	403TP	F107R	-	-	-	-	-	-	-	-	-	-	-	-

AMORTIZATION EXPENSE

650,821	566,755	12,665	225	6,708	424	2,240	1,707	356	59,735	3
34,172	29,758	665	12	352	22	118	90	19	3,136	0
34,172	29,758	665	12	352	22	118	90	19	3,136	0
1,731,435	1,507,788	33,693	599	17,846	1,128	5,960	4,540	948	158,918	7
1,731,435	1,507,788	33,693	599	17,846	1,128	5,960	4,540	948	158,918	7

Retail - Total - Unbundled		AMORTIZATION EXPENSE (continued)												
A	B	C	D	E	F	G	H	I	J	K	L	M	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 16	General Small Dist. Sch 23	Industrial Cust 1	Industrial Cust 2
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TOTAL AMORTIZATION EXPENSE 1,765,607 1,537,546 34,358 611 18,198 1,150 6,077 4,630 967 162,055 7

TOTAL DEFERRED INCOME TAXES 928,682 330,525 50,439 90,782 1,400 153,083 6,853 (175) (86) 293,757 1,076 1,027

TOTAL DEFERRED INCOME TAXES (912,570) (324,798) (49,565) (89,209) (1,376) (150,411) (6,735) 172 84 (288,667) (1,057) (1,010)

TOTAL DEFERRED INCOME TAXES 16,093 5,728 874 1,573 24 2,652 119 (3) (1) 5,090 19 18

TOTAL DEFERRED INCOME TAXES 1,722 613 94 168 3 284 13 (0) (0) 545 2 2

TOTAL DEFERRED INCOME TAXES 2,666 2,298 52 1 23 (10) 7 5 1 291 (0) (0)

TOTAL DEFERRED INCOME TAXES 101,682 40,244 26,689 8,628 536 14,095 847 30 39 7,694 1,474 1,406

TOTAL DEFERRED INCOME TAXES (0) (0) (0) (0) (0) (0) (0) (0) (0) (0) (0) (0) (0) (0)

TOTAL DEFERRED INCOME TAXES 904,243 787,443 17,596 313 9,320 589 3,112 2,371 485 82,995 4 4

TOTAL SCHEDULE - M ADDITIONS 1,005,201 827,827 42,546 8,501 9,843 13,963 3,919 2,403 531 90,981 1,375 1,312

747	SCHMDF	Deductions - Flow Through	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
748	S	F101R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
749	DGP	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
750	DGU	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
751																				
752	SCHMDP	Deductions - Permanent	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
753	S	F101R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
754	SE	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
755	SNP	F104R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
756	BT	F150R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
757	SG	F102R	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
758	SO		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
759	SC		(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)	(0)
760																				
761	SCHMDT	Deductions - Temporary	157,114	55,919	8,533	15,359	237	25,896	1,159	(30)	(15)	49,699	182	174						
762	S	F101R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
763	BADEBT	F80	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
764	SNP	F104R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
765	CN	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
766	TROJD	F10	(49)	(16)	(13)	(4)	(0)	(9)	(0)	(0)	(0)	(3)	(1)	(1)						
767	DGP	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
768	SE	F30	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
769	SG	F10	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
770	SO		-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
771	GPS	F102R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
772	SO	F102R	802,977	317,804	210,765	66,138	4,234	111,307	6,691	238	304	60,757	11,639	11,099						
773	TAXDEPR	F151R	1,455,257	1,267,283	28,319	503	14,999	948	5,009	3,616	797	133,569	6	6						
774	SNPD	F104R	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
775																				
776																				
777	TOTAL SCHEDULE - M DEDUCTIONS		2,415,269	1,640,990	247,604	83,986	19,470	136,141	12,859	4,025	1,087	244,022	11,826	11,278						
778			(1,412,098)	(813,163)	(205,058)	(75,455)	(9,627)	(124,179)	(8,940)	(1,622)	(555)	(153,041)	(10,451)	(9,967)						
779	TOTAL SCHEDULE - M ADJUSTMENTS																			
780																				
781																				
782																				

	F150R F10	(150,253)	(69,049)	(19,110)	(11,454)	(798)	(14,860)	(956)	(89)	(18)	(32,298)	(787)	(794)
783													
784													
785													
786													
787	40911	(150,253)	(69,049)	(19,110)	(11,454)	(798)	(14,860)	(956)	(89)	(18)	(32,298)	(787)	(794)
788													
789	Calculation of Taxable Income												
790		41,235,241	36,820,727	784,507	30,851	339,837	12,223	93,550	102,765	21,811	3,044,115	(5,667)	(5,478)
791	Operating Revenues												
792	O & M Expenses	40,026,389	34,754,316	910,933	202,445	324,141	204,637	94,564	97,182	20,343	3,416,282	1,321	2,153
793	Depreciation Expense	1,558,607	1,537,546	34,388	643	18,198	1,150	6,077	4,630	987	182,055	7	7
794	Taxes Other Than Income	1,359,081	1,378,802	19,503	35,102	18,542	59,184	2,650	(68)	(33)	113,686	416	387
795	Interest & Dividends (AFUDC-Equity)	(128,707)	(110,949)	(2,507)	(30)	(1,091)	465	(319)	(218)	(26)	(14,038)	3	3
796	Misc Revenue & Expense	931,249	820,186	50,928	15,879	(1,091)	26,871	3,919	-	-	13,465	-	-
797	Total Operating Deductions	43,606,439	37,695,658	1,025,880	254,232	348,498	292,792	109,131	103,243	21,608	3,751,084	1,751	2,563
798	Other Deductions												
799	Interest Deductions	(469,767)	(167,197)	(25,515)	(45,922)	(708)	(77,428)	(3,467)	88	43	(148,598)	(544)	(520)
800	Interest on PCRBS	(1,412,098)	(813,163)	(205,058)	(75,495)	(9,627)	(124,179)	(8,940)	(1,622)	(555)	(153,041)	(10,451)	(9,967)
801	Schedule M Adjustments	(3,309,528)	(1,520,897)	(420,916)	(252,953)	(17,580)	(327,320)	(21,054)	(2,189)	(396)	(711,411)	(17,325)	(17,488)
802	Income Before State Taxes	(150,253)	(69,049)	(19,110)	(11,454)	(798)	(14,860)	(956)	(89)	(18)	(32,298)	(787)	(794)
803	State Income Taxes												
804	Adjustments to Calculated Tax:												
805	Renewable Energy Credits												
806	System Overheads												
807	Status												
808	Total Adjustments												
809	#												
810	Federal Income Tax	(1,105,746)	(508,147)	(140,632)	(84,514)	(5,874)	(109,361)	(7,034)	(731)	(132)	(237,690)	(5,788)	(6,843)
811	TOTAL OPERATING EXPENSES	42,495,240	37,235,139	869,519	158,837	342,941	170,758	101,578	102,627	21,482	3,500,225	(4,809)	(4,059)
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Retail - Total - Unbundled		MISC RATE BASE												
A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
ACC	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 16	General Small Dist. Sch 23	Industrial Cust 1	Industrial Cust 2
1206		F10	-	-	-	-	-	-	-	-	-	-	-	-
1207		F10	-	-	-	-	-	-	-	-	-	-	-	-
1208		F10	-	-	-	-	-	-	-	-	-	-	-	-
1209		F10	-	-	-	-	-	-	-	-	-	-	-	-
1210		F10	-	-	-	-	-	-	-	-	-	-	-	-
1211		F10	-	-	-	-	-	-	-	-	-	-	-	-
1212		F10	-	-	-	-	-	-	-	-	-	-	-	-
1213		F10	-	-	-	-	-	-	-	-	-	-	-	-
1214		F10	-	-	-	-	-	-	-	-	-	-	-	-
1215		F10	-	-	-	-	-	-	-	-	-	-	-	-
1216		F10	-	-	-	-	-	-	-	-	-	-	-	-
1217		F10	-	-	-	-	-	-	-	-	-	-	-	-
1218		F10	-	-	-	-	-	-	-	-	-	-	-	-
1219		F10	-	-	-	-	-	-	-	-	-	-	-	-
1220		F10	-	-	-	-	-	-	-	-	-	-	-	-
1221		F10	-	-	-	-	-	-	-	-	-	-	-	-
1222		F10	-	-	-	-	-	-	-	-	-	-	-	-
1223		F30	-	-	-	-	-	-	-	-	-	-	-	-
1224		F30	-	-	-	-	-	-	-	-	-	-	-	-
1225		F11	-	-	-	-	-	-	-	-	-	-	-	-
1226		F30	-	-	-	-	-	-	-	-	-	-	-	-
1227		F30	-	-	-	-	-	-	-	-	-	-	-	-
1228		F30	-	-	-	-	-	-	-	-	-	-	-	-
1229		F30	-	-	-	-	-	-	-	-	-	-	-	-
1230		F30	-	-	-	-	-	-	-	-	-	-	-	-
1231		F30	-	-	-	-	-	-	-	-	-	-	-	-
1232		F30	-	-	-	-	-	-	-	-	-	-	-	-
1233		F30	-	-	-	-	-	-	-	-	-	-	-	-
1234		F30	-	-	-	-	-	-	-	-	-	-	-	-
1235		F30	-	-	-	-	-	-	-	-	-	-	-	-
1236		F30	-	-	-	-	-	-	-	-	-	-	-	-
1237		F30	-	-	-	-	-	-	-	-	-	-	-	-
1238		F30	-	-	-	-	-	-	-	-	-	-	-	-
1239		F102R	-	-	-	-	-	-	-	-	-	-	-	-
1240		F10	-	-	-	-	-	-	-	-	-	-	-	-
1241		F10	-	-	-	-	-	-	-	-	-	-	-	-
1242		F10	-	-	-	-	-	-	-	-	-	-	-	-
1243		F102R	-	-	-	-	-	-	-	-	-	-	-	-
1244		F102R	-	-	-	-	-	-	-	-	-	-	-	-
1245		F102R	-	-	-	-	-	-	-	-	-	-	-	-
1246		F102R	-	-	-	-	-	-	-	-	-	-	-	-
1247		F102R	-	-	-	-	-	-	-	-	-	-	-	-
1248		F30	10,884	4,308	2,857	924	57	1,509	91	3	4	824	158	150
1249		F30	10,884	4,308	2,857	924	57	1,509	91	3	4	824	158	150
1250		F102R	124,470	49,263	32,671	10,562	656	17,254	1,037	37	47	9,418	1,804	1,721
1251		F10	124,470	49,263	32,671	10,562	656	17,254	1,037	37	47	9,418	1,804	1,721
1252		F102R	8,025	3,176	2,106	681	42	1,112	67	2	3	607	116	111
1253		F30	641,689	562,542	12,638	2,321	5,215	2,290	1,463	1,579	331	53,456	(79)	(67)
1254		F137R	75,140	65,240	1,710	380	608	384	178	182	38	6,413	2	4
1255		F30	75,140	65,240	1,710	380	608	384	178	182	38	6,413	2	4
1256		F10	-	-	-	-	-	-	-	-	-	-	-	-
1257		F10	-	-	-	-	-	-	-	-	-	-	-	-
1258		F30	860,208	684,528	51,982	14,868	6,579	22,549	2,835	1,804	423	70,718	2,001	1,919
1259		F30	-	-	-	-	-	-	-	-	-	-	-	-
1260		F30	-	-	-	-	-	-	-	-	-	-	-	-
1261		F30	-	-	-	-	-	-	-	-	-	-	-	-
1262		F30	-	-	-	-	-	-	-	-	-	-	-	-
1263		F30	-	-	-	-	-	-	-	-	-	-	-	-
1264		F30	-	-	-	-	-	-	-	-	-	-	-	-
1265		F30	-	-	-	-	-	-	-	-	-	-	-	-
1266		F30	-	-	-	-	-	-	-	-	-	-	-	-
1267		F30	-	-	-	-	-	-	-	-	-	-	-	-
1268		F30	-	-	-	-	-	-	-	-	-	-	-	-
1269		F30	-	-	-	-	-	-	-	-	-	-	-	-
1270		F30	-	-	-	-	-	-	-	-	-	-	-	-

1271	1272	1273	1274	1275	1276	1277	1278	1279	1280	1281	1282	1283	1284	1285	1286	1287	1288	1289	1290	1291	1292	1293	1294	1295	1296	1297	1298	1299	1300	1301	1302	1303	1304	1305	1306	1307	1308	1309	1310	1311	1312	1313	1314	1315	1316	1317	1318	1319	1320	1321	1322	1323	1324	1325	1326	1327	1328	1329	1330	1331	1332	1333	1334	1335	1336	1337	1338	1339	1340	1341	1342	1343	1344	1345	1346	1347	1348	1349	1350	1351	1352	1353	1354	1355	1356	1357	1358
Retail - Total - Unbundled			A	B	C		D		E	F	G	H	I	J	K	L	M	P	Q																																																																				
FERC	ACCT	DESCRIPTION	COS Factor	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	Industrial Cust 1	Industrial Cust 2																																																																									
	235	Customer Service Deposits	F51	(4,811,270)	(673,766)	(1,695,160)	(25,532)	(2,959,843)	(131,725)	-	-	(5,427,471)	-	-																																																																									
	2281	Accum Prov for Property Insurance	F102R	-	-	-	-	-	-	-	-	-	-	-																																																																									
	2282	Accum Prov for Injuries & Damages	F102R	-	-	-	-	-	-	-	-	-	-	-																																																																									
	2283	Accum Prov for Pension & Benefits	F102R	-	-	-	-	-	-	-	-	-	-	-																																																																									
	22844	Accum Hydro Relicensing Obligation	F10	-	-	-	-	-	-	-	-	-	-	-																																																																									
	254	Reg Liabilities - Insurance Provision	F30	-	-	-	-	-	-	-	-	-	-	-																																																																									
	254	System Overhead	F102R	-	-	-	-	-	-	-	-	-	-	-																																																																									
	22842	Accum Misc Oper Prov - Trojan	F10	-	-	-	-	-	-	-	-	-	-	-																																																																									
	252	Customer Advances for Const	F50	-	-	-	-	-	-	-	-	-	-	-																																																																									
	25398	SO2 Emissions	F30	-	-	-	-	-	-	-	-	-	-	-																																																																									
	25399	Other Deferred Credits	F10	(1,200,097)	(326,937)	(108,620)	(2,242)	(223,823)	(8,697)	(277)	(495)	(63,489)	(23,538)	(22,468)																																																																									
	190	Accum Deferred Income Taxes	F104R	1,263,698	1,089,343	24,611	298	10,710	3,132	2,138	265	137,839	(32)	(32)																																																																									
		Labor	F138R	5,600,884	4,865,585	126,389	27,951	45,305	13,170	13,606	2,842	478,042	88	88																																																																									
		IBT	F41	-	-	-	-	-	-	-	-	-	-	-																																																																									
		Customer - Customer System	F42	-	-	-	-	-	-	-	-	-	-	-																																																																									
		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-																																																																									
		Total Accum Deferred Income Taxes	F10	6,864,581	6,954,928	151,010	28,249	56,014	16,302	15,744	3,097	615,881	56	56																																																																									
	281	Accum Deferred Income Taxes	F104R	-	-	-	-	-	-	-	-	-	-	-																																																																									
	282	Accum Deferred Income Taxes	F104R	(10,236,359)	(8,824,032)	(199,355)	(2,415)	(86,754)	(25,372)	(17,320)	(2,067)	(1,116,537)	256	256																																																																									
		Labor	F138R	1,217,533	1,057,692	27,477	6,076	9,848	2,863	618	618	103,918	19	19																																																																									
		Total Accum Deferred Income Taxes	F10	(9,018,826)	(7,766,339)	(171,878)	3,661	(76,905)	(22,509)	(14,363)	(1,449)	(1,012,619)	275	275																																																																									
	283	Accum Deferred Income Taxes	F104R	(45,572)	(39,284)	(888)	(11)	(386)	(113)	(77)	(9)	(4,971)	1	1																																																																									
		Labor	F138R	(8,410,479)	(7,306,329)	(189,805)	(41,972)	(68,031)	(19,777)	(20,451)	(4,266)	(717,844)	(132)	(132)																																																																									
		Customer - System	F42	-	-	-	-	-	-	-	-	-	-	-																																																																									
		Total Accum Deferred Income Taxes	F10	(8,456,051)	(7,345,614)	(190,692)	(41,983)	(68,417)	(19,890)	(4,277)	(4,277)	(722,815)	(131)	(131)																																																																									
	255	Accum Investment Tax Credit	F104R	-	-	-	-	-	-	-	-	-	-	-																																																																									
		TOTAL RATE BASE DEDUCTIONS	F10	(27,436,161)	(14,367,566)	(1,212,264)	(117,082)	(3,058,990)	(166,518)	(19,404)	(3,123)	(6,630,525)	(23,337)	(22,298)																																																																									
	1085P	Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-																																																																									
		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-																																																																									
		Total Steam Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-																																																																									
	108NP	Nuclear Prod Accumulated Depr	F10	-	-	-	-	-	-	-	-	-	-	-																																																																									
		Hydraulic Prod Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-																																																																									
		Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-																																																																									
		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-																																																																									
		Wind Generation	F10	-	-	-	-	-	-	-	-	-	-	-																																																																									
		Total Other Production - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-																																																																									
	108EP	Experimental Plant - Accum Depr	F10	-	-	-	-	-	-	-	-	-	-	-																																																																									
		TOTAL PRODUCTION PLANT DEPRECIATION	F106	-	-	-	-	-	-	-	-	-	-	-																																																																									
	108TP	Transmission Plant Accum Depr	F106	-	-	-	-	-	-	-	-	-	-	-																																																																									
		Land and Land Rights	F118	-	-	-	-	-	-	-	-	-	-	-																																																																									
		Structures and Improvements	F119	-	-	-	-	-	-	-	-	-	-	-																																																																									
		Station Equipment	F120	-	-	-	-	-	-	-	-	-	-	-																																																																									
		Retail - Total - Unbundled		-	-	-	-	-	-	-	-	-	-	-																																																																									





Rocky Mountain Power  
Cost Of Service By Rate Schedule  
State of Utah  
2010 Protocol (Non Wgt)  
12 Months Ended June 2015

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	DESCRIPTION	Utah Jurisdiction Normalized	Residential SELL	General Large Dist. SELL	General + MW SELL	Street & Area Lighting SELL	General Trans SELL	Irrigation SELL	Traffic Signals SELL	Outdoor Lighting SELL	General Small Dist. SELL	Industrial SELL	Industrial SELL	Industrial SELL
14	Operating Revenues	14,917,514	5,556,375	4,463,560	1,295,516	105,903	1,778,935	112,928	3,265	12,047	1,213,900	162,733	211,352	
15	Operating Expenses	6,555,620	2,594,595	1,720,719	555,288	34,567	908,723	54,628	1,947	2,485	486,027	95,024	90,617	
16	Operation & Maintenance Expenses	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Depreciation Expense	(2,508)	(881)	(660)	(214)	(13)	(356)	(21)	(1)	(1)	(189)	(37)	(36)	
18	Amortization Expense	2,406,231	837,991	814,435	214,249	21,851	235,721	16,264	326	3,044	210,709	16,866	34,774	
19	Taxes Other Than Income	326,967	113,869	110,668	29,113	2,969	32,031	2,210	44	414	28,632	2,292	4,725	
20	Income Taxes - Federal	-	-	-	-	-	-	-	-	-	-	-	-	
21	Income Taxes - State	-	-	-	-	-	-	-	-	-	-	-	-	
22	Income Taxes Deferred	-	-	-	-	-	-	-	-	-	-	-	-	
23	Investment Tax Credit Adj	-	-	-	-	-	-	-	-	-	-	-	-	
24	Misc Revenues & Expense	-	-	-	-	-	-	-	-	-	-	-	-	
25		-	-	-	-	-	-	-	-	-	-	-	-	
26		-	-	-	-	-	-	-	-	-	-	-	-	
27	Total Operating Expenses	9,286,510	3,545,474	2,645,162	795,456	59,375	1,775,119	73,082	2,317	5,942	735,179	114,144	130,081	
28	Operating Revenue For Return	5,631,205	2,010,901	1,819,398	497,080	46,528	602,817	39,846	948	6,105	478,720	48,589	81,272	
29		-	-	-	-	-	-	-	-	-	-	-	-	
30		-	-	-	-	-	-	-	-	-	-	-	-	
31		-	-	-	-	-	-	-	-	-	-	-	-	
32	Rate Base :	-	-	-	-	-	-	-	-	-	-	-	-	
33	Electric Plant In Service	-	-	-	-	-	-	-	-	-	-	-	-	
34	Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-	-	
35	Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
36	Nuclear Fuel	-	-	-	-	-	-	-	-	-	-	-	-	
37	Prepayments	2,632,573	1,041,924	690,997	223,391	13,881	364,920	21,937	782	988	189,192	38,159	36,390	
38	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
39	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	
40	Misc Deferred Debits	73,758,775	29,192,379	19,360,199	6,256,920	388,925	10,224,245	614,637	21,906	27,968	5,580,913	1,069,136	1,019,556	
41	Cash Working Capital	152,279	56,140	43,376	13,109	974	19,286	1,198	38	97	12,056	1,872	2,133	
42	Weatherization Loans	4,637,895	1,460,750	1,265,356	430,979	11,729	914,273	35,633	1,144	2,495	311,996	96,317	107,223	
43	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
44		-	-	-	-	-	-	-	-	-	-	-	-	
45	Total Rate Base Additions	81,181,523	31,753,193	21,359,929	6,926,400	415,509	11,522,725	673,406	23,870	31,548	6,104,157	1,205,484	1,165,302	
46	Rate Base Deductions :	-	-	-	-	-	-	-	-	-	-	-	-	
47	Accum Provision For Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	
48	Accum Provision For Amortization	-	-	-	-	-	-	-	-	-	-	-	-	
49	Accum Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	
50	Unamortized ITC	-	-	-	-	-	-	-	-	-	-	-	-	
51	Customer Advance For Construction	-	-	-	-	-	-	-	-	-	-	-	-	
52	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
53	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
54	Misc Rate Base Deductions	-	-	-	-	-	-	-	-	-	-	-	-	
55		-	-	-	-	-	-	-	-	-	-	-	-	
56	Total Rate Base Deductions	-	-	-	-	-	-	-	-	-	-	-	-	
57		-	-	-	-	-	-	-	-	-	-	-	-	
58	Total Rate Base	81,181,523	31,753,193	21,359,929	6,926,400	415,509	11,522,725	673,406	23,870	31,548	6,104,157	1,205,484	1,165,302	
59		-	-	-	-	-	-	-	-	-	-	-	-	
60	Return On Rate Base	6.94%	6.33%	8.51%	7.16%	11.20%	5.23%	5.92%	3.97%	19.35%	7.84%	4.03%	6.97%	
61		-	-	-	-	-	-	-	-	-	-	-	-	
62	Return On Equity	8.49%	7.32%	11.54%	8.95%	16.75%	5.18%	6.51%	2.74%	32.55%	10.24%	2.86%	8.56%	
63		-	-	-	-	-	-	-	-	-	-	-	-	



Rocky Mountain Power  
 Cost Of Service By Rate Schedule  
 State of Utah  
 2010 Protocol (Non-Wgt)  
 12 Months Ended June 2015

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
	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 Trns Sch.9	Irrigation Sch.10	Traffic Signals Sch.15	Outdoor Lighting Sch.15	General Small Dist. Sch.23	Industrial Cust.1	Industrial Cust.2
83	Total Rate Base		81,181,523	31,753,193	21,359,929	6,926,400	415,509	11,522,725	673,406	23,870	31,548	6,104,157	1,205,484	1,165,302
84														
85	Return On Ratebase (\$\$)	6.93%	5,628,424	2,201,492	1,480,913	480,217	28,808	798,886	46,688	1,655	2,187	423,209	83,578	80,792
86	Operating & Maintenance Expense		6,555,620	2,594,695	1,720,719	556,288	34,567	908,723	54,628	1,947	2,495	496,027	95,024	90,617
87	Bad Debt to Produce ROR	F80	-	-	-	-	-	-	-	-	-	-	-	-
88	Depreciation Expense		-	-	-	-	-	-	-	-	-	-	-	-
89	Taxes Other Than Income		(2,589)	(861)	(650)	(214)	(13)	(356)	(21)	(1)	(1)	(189)	(37)	(36)
90	Federal Income Taxes		2,486,231	837,391	814,435	214,249	21,851	235,721	16,264	326	3,044	210,709	16,866	34,774
91	FIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-	-
92	State Income Taxes		326,967	113,868	110,668	29,113	2,969	32,031	2,210	44	414	28,632	2,292	4,725
93	SIT Adj to Produce Target ROR	F101	-	-	-	-	-	-	-	-	-	-	-	-
94	Deferred Income Taxes		-	-	-	-	-	-	-	-	-	-	-	-
95	Investment Tax Credit		-	-	-	-	-	-	-	-	-	-	-	-
96	Misc Revenue & Expenses		-	-	-	-	-	-	-	-	-	-	-	-
97	Revenue Credits		(7,332)	(14,868)	(2,994)	487	(869)	11,407	(238)	(10)	(34)	(2,421)	1,358	951
98														
99	Total Revenue Requirements		14,907,402	5,732,098	4,123,081	1,280,140	87,214	1,896,411	119,532	3,962	8,095	1,155,968	199,079	211,824
100	Operating Revenues		14,910,183	5,541,507	4,460,566	1,297,003	104,934	1,790,342	112,690	3,255	12,013	1,211,479	164,091	212,303
101	Increase / (Decrease) Required to Earn Equal Rates of Return		(2,780)	190,590	(337,485)	(16,864)	(17,720)	196,069	6,842	707	(3,918)	(65,511)	34,989	(480)
102	Existing Revenues		14,910,183	5,541,507	4,460,566	1,297,003	104,934	1,790,342	112,690	3,255	12,013	1,211,479	164,091	212,303
103	Percent Increase / (Decrease) Over Existing Rates To Equal Authorized RoE & RoR		-0.02%	3.44%	-7.57%	-1.30%	-16.89%	10.95%	6.07%	21.73%	-32.62%	-4.58%	21.32%	-0.23%
104														
105														
106														
107														
108														
109														
110														
111														

check







MISC - Total - Unbundled		TRANSMISSION EXPENSE												
A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
FERC ACCI	DESCRIPTION	COS Factor F106	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	Industrial Cust.1	Industrial Cust.2
391														
392														
393														
394														
395														
396														
397														
398	Operation Supervision & Eng	F106												
399														
400	Load Dispatching	F106												
401														
402	Station Expense	F106												
403														
404	Overhead Line Expense	F106												
405														
406	Underground Line Expense	F106												
407														
408	Transm of Electricity by Others	F10												
409	Energy	F30												
410														
411														
412														
413	Misc. Transmission Expense	F106												
414														
415	Rents - Transmission	F106												
416														
417	Maint Supervision & Engineering	F106												
418														
419	Maintenance of Structures	F106												
420														
421	Maint of Station Equipment	F106												
422														
423	Maintenance of Overhead Lines	F106												
424														
425	Maint of Underground Lines	F106												
426														
427	Maint of Misc Transmission Plant	F106												
428														
429														
430	TOTAL TRANSMISSION EXPENSE													
431														
432														
433														
434														
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436														
437														
438														
439														
440														
441														



MISC - Total - Unbundled		CUSTOMER SERVICE EXPENSE												
A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
ACC	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 Trains Sch.9	Irrigation Sch.10	Traffic Signals Sch.15	Outdoor Lighting Sch.15	General Small Dist. Sch.23	Industrial Cust.1	Industrial Cust.2
504														
505														
506														
507														
508														
509														
510														
511	Supervision	F40												
512														
513	Customer Assistance	F40												
514														
515	Informational & Instructional Adv	F40												
516														
517	Misc. Customer Service	F40												
518														
519	TOTAL CUSTOMER SERVICE EXPENSE													
520														
521														
522														
523														
524														
525														
526	Supervision	F40												
527														
528	Demonstration & Selling Expense	F40												
529														
530	Advertising Expense	F40												
531														
532	Misc. Sales Expense	F40												
533														
534	TOTAL SALES EXPENSE													
535														
536														
537														
538														
539	Administrative & General Salaries	F102M												
540	Customer - System	F42												
541														
542	Administrative & General Salaries													
543														
544	Office Supplies & expenses	F102M												
545	Customer - System	F42												
546														
547	Outside Services	F102M												
548	Customer - System	F42												
549	Outside Services													
550														
551	Property Insurance	F102M												
552	System Generation	F10												
553														
554	Injuries & Damages	F102M												
555														
556	Employee Pensions & Benefits	F138M												
557														
558	Franchise Requirements	F102												
559														
560	Regulatory Commission Expense	F102												
561	Regulatory Expense	F103	6,555,620	2,594,595	1,720,719	556,288	34,567	906,723	54,628	1,947	2,485	496,027	95,024	90,617
562														
563	Duplicate Charges	F102M												
564														
565	Misc. General Expenses	F102M												
566	System	F42												
567	Customer	F138M												
568	Labor													
569														
570	Rents	F102M												
571														
572	Maintenance of General Plant	F108												
573														
574	TOTAL ADMINISTRATIVE & GEN EXPENSE		6,555,620	2,594,595	1,720,719	556,288	34,567	906,723	54,628	1,947	2,485	496,027	95,024	90,617
575														
576	TOTAL O & M EXPENSE		6,555,620	2,594,595	1,720,719	556,288	34,567	906,723	54,628	1,947	2,485	496,027	95,024	90,617
577														

MISC - Total - Unbundled		DEPRECIATION EXPENSE												
A	B	C	D	E	F	G	H	I	J	K	L	M	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	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 15	General Small Dist. Sch 23	Industrial Cust 1	Industrial Cust 2
578														
579														
580														
581														
582														
583	FERC													
584	ACCT	DESCRIPTION												
585	403SP	Steam Depreciation												
586		System Generation												
587		Total 403SP												
588		Nuclear Depreciation												
589		Hydro Depreciation												
590														
591	403HP													
592														
593	403OP	Other Production Depreciation												
594		Simple Cycle Combustion Turbine												
595		System Generation												
596		Wind Generation												
597		Total 403OP												
598		Transmission Depreciation												
599	403TP													
600		Distribution Depreciation												
601	403	Land Rights												
602		Structures												
603		Station Equip												
604		Poles & Towers												
605		Overhead Lines												
606		Transformers												
607		UG Conductors												
608		UG Conductor												
609		Line Transformer												
610		Services												
611		Meters												
612		Inst Cust Premises												
613		Leased Property												
614		Street Lighting												
615		Total Distribution Expense												
616														
617	403GP	General Depreciation												
618		Situs												
619		System Generation												
620		System Overheads												
621		Customer - System												
622		Energy												
623		Simple Cycle Combustion Turbine												
624		Chassis												
625		Total General Expense												
626														
627	403GV0	General Vehicles												
628														
629	403MP	Mining Depreciation												
630														
631	403EP	Experimental Plant Depreciation												
632														
633		TOTAL DEPRECIATION EXPENSE												
634														
635														
636														
637														
638														
639	404CLG	Amort of LT Plant - Cap. Lease Gen												
640		Division												
641		System Overheads												
642		Customer - System												
643		Total Amort. Cap. Lease General												
644														
645	404CLS	Amort of LT Plant - Cap Lease Steam												
646														
647	404IP	Amort of LT Plant - Intangible Plant												
648		Situs												
649		System Generation												
650		System Overheads												
651		Customer - System												
652		Energy												
653		System Generation												
654		Total Amort. Intangible Plant												

AMORTIZATION EXPENSE



MISC - Total - Unbundled		AMORTIZATION EXPENSE (continued)												
A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
FERC ACCT	DESCRIPTION	COS Factor	Utah Jurisdiction Normalized	Residential Sch 1	General Large Dist. Sch 6	General -11 MW Sch 8	Street & Area Lighting Sch 7,11,12	General Trans Sch 9	Irrigation Sch 10	Traffic Signals Sch 15	Outdoor Lighting Sch 16	General Small Dist. Sch 23	Industrial Cust 1	Industrial Cust 2
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TAX OTHER THAN INCOME

DEFERRED INCOME TAXES

DEFERRED ITC





MISC - Total - Unbundled		STEAM PRODUCTION PLANT												
A	B	C	D	E	F	G	H	I	J	K	L	M	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	Industrial Cust 1	Industrial Cust 2
824														
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NUCLEAR PRODUCTION

HYDRAULIC PRODUCTION PLANT











	MISC RATE BASE														
	A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q
	MISC - Total - Unbundled	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	Industrial Cust 1	Industrial Cust 2
1206															
1207															
1208															
1209															
1210															
1211															
1212	FERC	Plant Held For Future Use	F10	-	-	-	-	-	-	-	-	-	-	-	-
1213	ACC	Production	F10	-	-	-	-	-	-	-	-	-	-	-	-
1214	105	Transmission	F10	-	-	-	-	-	-	-	-	-	-	-	-
1215		Distribution	F10	-	-	-	-	-	-	-	-	-	-	-	-
1216		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-	-
1217		Capital	F102M	-	-	-	-	-	-	-	-	-	-	-	-
1218		Mining	F30	-	-	-	-	-	-	-	-	-	-	-	-
1219			F30	-	-	-	-	-	-	-	-	-	-	-	-
1220		Total Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-	-
1221				-	-	-	-	-	-	-	-	-	-	-	-
1222	114	Electric Plant Acquisition Adjust	F10	-	-	-	-	-	-	-	-	-	-	-	-
1223				-	-	-	-	-	-	-	-	-	-	-	-
1224	120	Nuclear Fuel	F30	-	-	-	-	-	-	-	-	-	-	-	-
1225				-	-	-	-	-	-	-	-	-	-	-	-
1226	124	Weatherization	F11	4,637,895	1,460,750	1,265,356	430,979	11,729	914,273	35,633	1,144	2,495	311,996	96,317	107,223
1227				-	-	-	-	-	-	-	-	-	-	-	-
1228	151	Fuel Stock	F30	-	-	-	-	-	-	-	-	-	-	-	-
1229		Cholla	F30	-	-	-	-	-	-	-	-	-	-	-	-
1230		Total Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
1231				-	-	-	-	-	-	-	-	-	-	-	-
1232		152 Fuel Stock - Undistributed	F30	-	-	-	-	-	-	-	-	-	-	-	-
1233				-	-	-	-	-	-	-	-	-	-	-	-
1234	25316	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-
1235				-	-	-	-	-	-	-	-	-	-	-	-
1236	25317	DG&T Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-
1237				-	-	-	-	-	-	-	-	-	-	-	-
1238	25319	Provo Working Capital Deposit	F30	-	-	-	-	-	-	-	-	-	-	-	-
1239				-	-	-	-	-	-	-	-	-	-	-	-
1240	154	Materials and Supplies	F102M	-	-	-	-	-	-	-	-	-	-	-	-
1241		Cholla	F10	-	-	-	-	-	-	-	-	-	-	-	-
1242		Total Materials and Supplies		-	-	-	-	-	-	-	-	-	-	-	-
1243				-	-	-	-	-	-	-	-	-	-	-	-
1244	163	Stores Expense Undistributed	F102M	-	-	-	-	-	-	-	-	-	-	-	-
1245				-	-	-	-	-	-	-	-	-	-	-	-
1246	25318	Provo Working Capital Deposit	F102M	-	-	-	-	-	-	-	-	-	-	-	-
1247				-	-	-	-	-	-	-	-	-	-	-	-
1248	165	Prepayments	F102M	2,632,573	1,041,924	690,997	223,391	13,881	364,920	21,937	782	998	199,192	38,159	36,390
1249		System Energy	F30	2,632,573	1,041,924	690,997	223,391	13,881	364,920	21,937	782	998	199,192	38,159	36,390
1250		Total Prepayments		-	-	-	-	-	-	-	-	-	-	-	-
1251	182	Misc Regulatory Assets	F102M	73,758,775	28,192,379	19,360,199	6,258,920	388,925	10,224,245	614,637	21,906	27,958	5,580,913	1,069,136	1,019,566
1252		Simple Cycle Combustion Turbine	F10	-	-	-	-	-	-	-	-	-	-	-	-
1253		Total Misc Regulatory Assets		-	-	-	-	-	-	-	-	-	-	-	-
1254				-	-	-	-	-	-	-	-	-	-	-	-
1255	186	Misc Deferred Debits	F102M	73,758,775	28,192,379	19,360,199	6,258,920	388,925	10,224,245	614,637	21,906	27,958	5,580,913	1,069,136	1,019,566
1256		System Energy	F30	-	-	-	-	-	-	-	-	-	-	-	-
1257				-	-	-	-	-	-	-	-	-	-	-	-
1258	CWC	Cash Working Capital	F137M	152,279	56,140	43,376	13,109	974	19,286	1,198	38	97	12,056	1,872	2,133
1259				-	-	-	-	-	-	-	-	-	-	-	-
1260	OWC	Other Working Capital	F137M	-	-	-	-	-	-	-	-	-	-	-	-
1261		Cholla	F30	-	-	-	-	-	-	-	-	-	-	-	-
1262		Total Other Working Capital		-	-	-	-	-	-	-	-	-	-	-	-
1263				-	-	-	-	-	-	-	-	-	-	-	-
1264	18222	Nuclear Plant	F10	-	-	-	-	-	-	-	-	-	-	-	-
1265				-	-	-	-	-	-	-	-	-	-	-	-
1266	1869	Misc Deferred Debits-Trojan	F10	-	-	-	-	-	-	-	-	-	-	-	-
1267				-	-	-	-	-	-	-	-	-	-	-	-
1268	141	Impact Housing - Notes Receivable	F30	81,181,523	31,753,193	21,359,929	6,926,400	415,509	11,522,725	673,406	23,870	31,548	6,104,157	1,205,484	1,165,302
1270		TOTAL RATE BASE ADDITIONS		-	-	-	-	-	-	-	-	-	-	-	-



A	B	C	D	E	F	G	H	I	J	K	L	M	P	Q																																																																							
1359	1360	1361	1362	1363	1364	1365	1366	1367	1368	1369	1370	1371	1372	1373	1374	1375	1376	1377	1378	1379	1380	1381	1382	1383	1384	1385	1386	1387	1388	1389	1390	1391	1392	1393	1394	1395	1396	1397	1398	1399	1400	1401	1402	1403	1404	1405	1406	1407	1408	1409	1410	1411	1412	1413	1414	1415	1416	1417	1418	1419	1420	1421	1422	1423	1424	1425	1426	1427	1428	1429	1430	1431	1432	1433	1434	1435	1436	1437	1438	1439	1440	1441	1442	1443	1444
FERC	DESCRIPTION	COS	Utah	Residential	General	General	Street & Area	General	Irrigation	Traffic	Outdoor	General	Industrial	Industrial																																																																							
ACCT		Factor	Jurisdiction	Sch 1	Large Dist.	+1 MW	Sch. 7,11,12	Sch 8	Sch 10	Sch 15	Sch 15	Sch 23	Cust 1	Cust 2																																																																							
			Normalized	Sch 1	Sch 6	Sch 8	Sch. 7,11,12	Sch 9	Sch 10	Sch 15	Sch 15	Sch 23	Cust 1	Cust 2																																																																							
	Poles, Towers & Fixtures	F121																																																																																			
	Overhead Conductors	F122																																																																																			
	Underground Conduit	F123																																																																																			
	Underground Conductors	F124																																																																																			
	Line Transformers	F125																																																																																			
	Services	F126																																																																																			
	Meters	F127																																																																																			
	Install on Customers' Premises	F128																																																																																			
	Leased Property	F129																																																																																			
	Street Lights	F130																																																																																			
	Unclassified Dist Plant - Acct 300	F121																																																																																			
	Unclassified Dist Sub - Acct 300	F120																																																																																			
	Unclassified Dist Sub - Acct 300	F102M																																																																																			
TOTAL DISTRIBUTION PLANT DEPR																																																																																					
	General Plant Accumulated Depr																																																																																				
	Situs	F107M																																																																																			
	System Generation	F105M																																																																																			
	System Overheads	F102M																																																																																			
	Customer - System	F42																																																																																			
	Energy	F30																																																																																			
	Simple Cycle Combustion Turbine	F10																																																																																			
	Cholla	F10																																																																																			
	Total General Plant Accumulated Depr																																																																																				
	Mining Plant Accumulated Depr.	F30																																																																																			
	Accum Depr - Capital Lease	F30																																																																																			
	Remove Capital Lease	F30																																																																																			
	Accum Depr - Capital Lease	F30																																																																																			
	Remove Capital Lease	F30																																																																																			
TOTAL GENERAL PLANT ACCUM DEPR																																																																																					
TOTAL ACCUM DEPR - PLANT IN SERVICE																																																																																					
	Accum Prov for Amort-Steam	F10																																																																																			
	Accum Prov for Amort-General																																																																																				
	Division	F108M																																																																																			
	System Overheads	F108M																																																																																			
	Customer - System	F40																																																																																			
	Total Accum Prov for Amort-General																																																																																				
	Accum Prov for Amort-Hydro	F10																																																																																			
	Accum Prov for Amort-Intangible																																																																																				
	Situs	F107M																																																																																			
	System Overheads	F105M																																																																																			
	Customer - System	F102M																																																																																			
	Energy	F30																																																																																			
	Cholla	F10																																																																																			
	Total Accum Prov for Amort-Intangible																																																																																				
	Accum Prov for Amort-Capital Lease	F30																																																																																			
TOTAL ACCUM PROV FOR AMORTIZATION																																																																																					
TOTAL ACCUM PROV FOR AMORTIZATION																																																																																					

ACCUMULATED AMORTIZATION





Rocky Mountain Power  
 Cost Of Service By Rate Schedule - COS Factor Summary  
 State of Utah  
 2010 Protocol (Non Wgt)  
 12 Months Ended June 2015  
 Class Allocation Factors

	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P
COS Factor	DESCRIPTION	Dmd	Eng	Split	Residential Sch 1	General Large Dist. Sch 6	General +1 MW Sch 8	General Lighting Sch 7,11,12	General Trans Sch 8	Irrigation Sch 10	Traffic Signs Sch 15	Outdoor Lighting Sch 16	General Small Dist. Sch 23	Industrial Cust 1	Industrial Cust 2	Factor
F108R	SGTP - System Gen Retail Plant				0.87083	0.01946	0.00035	0.01031	0.00065	0.00344	0.02682	0.00555	0.09173	0.00000	0.00000	1.00000000
F108M	SGDP - System Gen Retail Plant				0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	1.00000000
F110	SIP - System Intangible Plant				0.45696	0.22353	0.07213	0.03089	0.13089	0.00713	0.00068	0.00442	0.07639	0.01370	0.01313	1.00000000
F118	Account 360				0.48185	0.31157	0.09883	0.00070	0.00000	0.00351	0.00021	0.00016	0.09316	-	-	1.00000000
F119	Account 361				0.48185	0.31157	0.09883	0.00070	0.00000	0.00351	0.00021	0.00016	0.09316	-	-	1.00000000
F120	Account 362				0.48185	0.31157	0.09883	0.00070	0.00000	0.00351	0.00021	0.00016	0.09316	-	-	1.00000000
F121	Account 364				0.63317	0.19055	0.06045	0.00792	0.00000	0.00826	0.00013	0.00010	0.09942	-	-	1.00000000
F122	Account 365				0.63317	0.19055	0.06045	0.00792	0.00000	0.00826	0.00013	0.00010	0.09942	-	-	1.00000000
F123	Account 366				0.68901	0.21240	0.06708	0.00662	0.00000	0.00987	0.00014	0.00011	0.09902	-	-	1.00000000
F124	Account 367				0.68901	0.21240	0.06708	0.00662	0.00000	0.00987	0.00014	0.00011	0.09902	-	-	1.00000000
F125	Account 368				0.68901	0.21240	0.06708	0.00662	0.00000	0.00987	0.00014	0.00011	0.09902	-	-	1.00000000
F126	Account 369				0.79863	0.07673	0.00689	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-	-	1.00000000
F127	Account 370				0.79863	0.07673	0.00689	0.00000	0.00000	0.00000	0.00000	0.00000	0.00000	-	-	1.00000000
F128	Account 371				0.69207	0.11668	0.01338	0.00000	0.00000	0.00000	0.00224	0.00047	0.11638	0.00283	0.00283	1.00000000
F129	Account 372				0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	1.00000000
F130	Account 373				0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	1.00000000
F131	Account 581 thru 587 & 591 thru 597				0.55466	0.23362	0.07050	0.03058	0.00339	0.01025	0.00059	0.00021	0.09574	0.00023	0.00023	1.00000000
F132	Account 364 + 365				0.53893	0.26108	0.08282	0.01054	0.00000	0.01132	0.00018	0.00013	0.09501	-	-	1.00000000
F133	Account 366 + 367				0.59454	0.23292	0.07103	0.00245	0.00000	0.00971	0.00015	0.00012	0.09808	-	-	1.00000000
F134	Account 364 + 365 + 369 (OH)				0.57469	0.23579	0.07240	0.00809	0.00000	0.00976	0.00015	0.00020	0.09752	-	-	1.00000000
F135	Account 366 + 367 + 369 (UG)				0.63316	0.19620	0.05895	0.00199	0.00000	0.00788	0.00067	0.00021	0.10094	-	-	1.00000000
F136	Account 902 + 903 + 904				0.66904	0.02320	0.00653	0.00734	0.00662	0.00237	0.00049	0.00379	0.08379	0.00002	0.00002	1.00000000
F137	Total O & M Expense				0.34697	0.26147	0.08933	0.00506	0.00000	0.01762	0.00005	0.00065	0.06937	0.01879	0.02189	1.00000000
F137G	Generation O & M Exp				0.30570	0.27300	0.09411	0.00230	0.00000	0.00732	0.00005	0.00005	0.06506	0.02137	0.02544	1.00000000
F137H	Transmission O & M Exp				0.23269	0.27154	0.09055	0.00208	0.18709	0.00733	0.00023	0.00043	0.06943	0.01957	0.01907	1.00000000
F137I	Distribution O & M Exp				0.49496	0.23463	0.07996	0.02799	0.00865	0.01031	0.00057	0.00023	0.09458	0.00082	0.00082	1.00000000
F137R	Retail O & M Exp (Customer)				0.66624	0.02276	0.00510	0.00810	0.00951	0.00236	0.00243	0.00051	0.06935	0.00003	0.00003	1.00000000
F137M	Misc & Customer O & M Exp				0.39573	0.26248	0.08486	0.00527	0.13862	0.00833	0.00030	0.00038	0.07566	0.01450	0.01382	1.00000000
F138	GTD O&M Exp (less fuel, purchased p & wheeling)				0.45061	0.23339	0.07560	0.00980	0.11984	0.00743	0.00058	0.00037	0.07792	0.01249	0.01197	1.00000000
F138G	Generation O & M Exp (less fuel & purchased power)				0.33225	0.27244	0.09073	0.00877	0.18677	0.00726	0.00023	0.00042	0.06952	0.01964	0.01866	1.00000000
F138T	Transmission O & M Exp (less wheeling exp)				0.33123	0.27122	0.09027	0.00886	0.18995	0.00722	0.00023	0.00041	0.06927	0.01968	0.01866	1.00000000
F138D	Distribution O & M Exp				0.55466	0.23362	0.07050	0.03058	0.00339	0.01025	0.00059	0.00021	0.09574	0.00023	0.00023	1.00000000
F138R	Retail O & M Exp (Customer)				0.66672	0.02257	0.00499	0.00809	0.00497	0.00235	0.00243	0.00051	0.08535	0.00002	0.00002	1.00000000
F138M	Misc & Customer O & M Exp				0.36313	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	1.00000000
F139M	Revenue Requirement Before Rev Credits				0.31088	0.28784	0.09351	0.02712	0.19400	0.00790	0.00032	0.00057	0.07263	0.01637	0.01884	1.00000000
F140G	Revenue Requirement Before Rev Credits				0.32657	0.28448	0.09131	0.02017	0.18017	0.00764	0.00024	0.00062	0.06792	0.02013	0.02360	1.00000000
F140T	Revenue Requirement Before Rev Credits				0.56112	0.23866	0.06747	0.02095	0.03043	0.01061	0.00448	0.00037	0.09505	0.00030	0.00034	1.00000000
F140R	Revenue Requirement Before Rev Credits				0.38532	0.27664	0.08560	0.00827	(0.00095)	0.00224	0.00250	0.00052	0.07513	(0.00015)	(0.00013)	1.00000000
F140M	Revenue Requirement Before Rev Credits				0.35748	0.28242	0.08793	0.00655	0.14860	0.00765	0.00029	0.00055	0.07767	0.01326	0.01414	1.00000000
F141	Firm Revenues				0.37014	0.42305	0.08647	0.01624	(0.01263)	0.00620	0.00002	0.00234	0.10714	0.01468	0.01884	1.00000000
F150G	Income Before State Taxes				0.27722	0.40676	0.09898	0.00429	(0.50172)	(0.00787)	(0.00129)	0.00139	0.21619	(0.10723)	0.03339	1.00000000
F150T	Income Before State Taxes				0.45955	0.12718	0.07643	0.00531	0.00077	0.00899	0.00023	0.00179	0.08722	0.00003	0.01934	1.00000000
F150R	Income Before State Taxes				0.33847	0.33847	0.08904	0.00808	0.00000	0.00636	0.00066	0.00012	0.10468	0.00005	0.00007	1.00000000
F150M	Income Before State Taxes				0.38524	0.25864	0.08400	0.00702	0.15161	0.00785	0.00030	0.00039	0.07394	0.00012	0.00523	1.00000000
F151	Depreciation Expense				0.33269	0.27243	0.09063	0.00187	0.18651	0.00725	0.00033	0.00041	0.06968	0.01961	0.01445	1.00000000
F151G	Depreciation Expense				0.31323	0.27142	0.09027	0.00186	0.18995	0.00725	0.00033	0.00041	0.06927	0.01968	0.01445	1.00000000
F151T	Depreciation Expense				0.66512	0.20433	0.05711	0.02885	0.00235	0.01052	0.00053	0.00041	0.06932	0.01952	0.01866	1.00000000
F151R	Depreciation Expense				0.87083	0.01946	0.00035	0.01031	0.00065	0.00344	0.00262	0.00055	0.09173	0.00000	0.00000	1.00000000
F151M	Depreciation Expense				0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	0.09091	1.00000000

Rocky Mountain Power  
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A	B	C	D	E	F	G	H	I
FACTOR NAME	GEN	TRN	DIS	Distribution	Retail	Misc	TOT	Description
ACCMDIT	0.758849	0.124660	0.116490	0.113835	0.002655	-	1.000000	Deferred Income Tax - Balance
BOOKDEPR	0.533742	0.169211	0.297047	0.294051	0.002996	-	1.000000	Book Depreciation
CUST	-	-	1.000000	-	1.000000	-	1.000000	Distribution Retail
CWC	0.730186	0.110125	0.159689	0.123575	0.029186	0.006927	1.000000	Cash Working Capital
DDS2	0.834611	0.010843	0.154546	0.012267	0.206470	(0.064191)	1.000000	Deferred Debits - Situs
DDSO2	0.121745	0.040582	0.837674	0.243489	-	0.594185	1.000000	Deferred Debits - System Overhead
DEFSG	0.718800	0.281200	-	-	-	-	1.000000	Deferred Debit - System Generation
DMSC	-	-	1.000000	-	-	1.000000	1.000000	Distribution Miscellaneous
DPW	-	-	1.000000	1.000000	-	-	1.000000	Distribution Poles & Wires
ESD	0.300000	0.100000	0.600000	0.600000	-	-	1.000000	Environmental Services Department
FERC	0.535527	0.464473	-	-	-	-	1.000000	FERC Fees
FIT	(0.471597)	0.536889	0.934708	0.908008	(0.023115)	0.049815	1.000000	Federal Income Taxes
G	0.227681	0.315873	0.456446	0.433155	0.023291	-	1.000000	General Plant
G-DGP	0.697129	0.302871	-	-	-	-	1.000000	General Plant - DGP Factor
G-DGU	0.697129	0.302871	-	-	-	-	1.000000	General Plant - DGU Factor
GP	0.504851	0.229104	0.266045	0.260240	0.005804	-	1.000000	Total Plant
G-SG	0.490152	0.509848	-	-	-	-	1.000000	General Plant - SG Factor
G-SITUS	-	0.285156	0.714844	0.714844	-	-	1.000000	General Plant - SITUS Factor
I	0.545552	0.155583	0.298865	0.140500	0.158365	-	1.000000	Intangible Plant
IBT	0.102138	0.327571	0.570291	0.554001	(0.014103)	0.030393	1.000000	Income Before Taxes
I-DGP	1.000000	-	-	-	-	-	1.000000	Intangible Plant - DGP Factor
I-DGU	1.000000	-	-	-	-	-	1.000000	Intangible Plant - DGU Factor
I-SG	0.851703	0.148297	-	-	-	-	1.000000	Intangible Plant - SG Factor
I-SITUS	0.017415	0.476146	0.506438	0.506438	-	-	1.000000	Intangible Plant - SITUS Factor
LABOR	0.440378	0.073399	0.486224	0.340176	0.146048	-	1.000000	Direct Labor Expense
MSS	0.870695	0.006665	0.122640	0.122640	-	-	1.000000	Materials & Supplies
OTHDGP	0.580847	0.419153	-	-	-	-	1.000000	Other Revenues - DGP Factor
OTHDGU	0.580847	0.419153	-	-	-	-	1.000000	Other Revenues - DGU Factor
OTHSE	-	1.000000	-	-	-	-	1.000000	Other Revenues - SE Factor
OTHSG	0.580847	0.419153	-	-	-	-	1.000000	Other Revenues - SG Factor
OTHSGR	0.580847	0.419153	-	-	-	-	1.000000	Other Revenues - Rolled-In SG Factor
OTHSITUS	-	-	1.000000	-	-	1.000000	1.000000	Other Revenues - Situs
OTHSO	-	-	1.000000	-	-	1.000000	1.000000	Other Revenues - SO Factor
P	1.000000	-	-	-	-	-	1.000000	Production
PT	0.684656	0.315344	-	-	-	-	1.000000	Production / Transmission
PTD	0.504694	0.232455	0.262850	0.262850	-	-	1.000000	Prod, Trans, Dist Plant
REVREQ	0.675321	0.146719	0.177960	0.151282	0.019589	0.007089	1.000000	Revenue Requirement
SCHMA	0.500192	0.206606	0.293202	0.286577	0.004303	0.002323	1.000000	Schedule M Additions
SCHMAF	1.000000	-	-	-	-	-	1.000000	Schedule M Additions - Flow Through
SCHMAP	0.857433	0.081044	0.061523	0.072449	(0.010926)	-	1.000000	Schedule M Additions - Permanent
SCHMAP-SO	0.519907	0.270238	0.209855	0.244583	(0.034728)	-	1.000000	Schedule M Additions - Permanent SO
SCHMAT	0.501915	0.206001	0.292084	0.285544	0.004229	0.002311	1.000000	Schedule M Additions - Temporary
SCHMAT-SE	1.000000	-	-	-	-	-	1.000000	Schedule M Additions - Temporary-SE
SCHMAT-SITUS	1.123840	0.169322	(0.293162)	(0.406415)	0.000213	0.113040	1.000000	Schedule M Additions - Temporary-SITUS
SCHMAT-SNP	0.504633	0.232361	0.263006	0.262895	0.000111	-	1.000000	Schedule M Additions - Temporary-SNP
SCHMAT-SO	0.490670	0.197874	0.311456	0.279726	0.031730	-	1.000000	Schedule M Additions - Temporary-SO
SCHMD	0.623970	0.169926	0.206104	0.192999	(0.000664)	0.013770	1.000000	Schedule M Deductions
SCHMDF	1.000000	-	-	-	-	-	1.000000	Schedule M Deductions - Flow Through
SCHMDP	0.922750	0.113154	(0.035904)	0.023473	(0.059377)	-	1.000000	Schedule M Deductions - Permanent
SCHMDP-SO	0.440378	0.073399	0.486224	0.340176	0.146048	-	1.000000	Schedule M Deductions - Permanent SO
SCHMDT	0.623853	0.169948	0.206199	0.193065	(0.000641)	0.013775	1.000000	Schedule M Deductions - Temporary
SCHMDT-GPS	0.504629	0.232424	0.262947	0.262947	-	-	1.000000	Schedule M Deductions - Temporary-GPS
SCHMDT-SG	0.997632	0.002368	-	-	-	-	1.000000	Schedule M Deductions - Temporary-SG
SCHMDT-SITUS	(1.783658)	1.579254	1.204404	1.793499	0.037900	(0.626995)	1.000000	Schedule M Deductions - Temporary-SITUS
SCHMDT-SNP	0.504629	0.232424	0.262947	0.262947	-	-	1.000000	Schedule M Deductions - Temporary-SNP
SCHMDT-SO	0.500419	(0.008241)	0.507822	0.212557	0.295266	-	1.000000	Schedule M Deductions - Temporary-SO
SIT	0.102138	0.327571	0.570291	0.554001	(0.014103)	0.030393	1.000000	State Income Taxes
T	-	1.000000	-	-	-	-	1.000000	Transmission
TAXDEPR	0.593565	0.191473	0.214961	0.210794	0.004168	-	1.000000	Tax Depreciation
TD	-	0.469192	0.530808	0.530808	-	-	1.000000	Transmission / Distribution

Rocky Mountain Power  
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 12 Months Ended June 2015  
 Distribution Functionalization Factors

A	B	C	D	E	F	G	H
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	0.18269	0.50581	0.18284	0.03061	0.09805	1.00000	Distribution Plant
PLNT2	0.26534	0.73466	-	-	-	1.00000	Substations, Poles & Conductor
DISom	0.10458	0.79419	0.00792	0.09331	-	1.00000	Dist. Cust. Acctg, Service, Sales O & M
INTN	0.18269	0.50581	0.18284	0.03061	0.09805	1.00000	Distribution Related Intangible Plant
GENL	0.18269	0.50581	0.18284	0.03061	0.09805	1.00000	Distribution Related General Plant
ZERO	-	-	-	-	-	-	-
DRB	0.22225	0.44605	0.20277	0.02753	0.10141	1.00000	Distribution Rate Base



Rocky Mountain Power  
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 2010 Protocol (Non Wgt)  
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 Demand Factors

Description	A	B	C	D	E	F	G	H	I	J	K	L	M
	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	Industrial Cust 1	Industrial Cust 2	Total	
1 Secondary	15,198,802	-	-	52,388	-	295,419	9,323	12,408	3,117,638	-	-	18,685,978	
2 Primary	-	-	-	-	-	-	-	-	-	-	-	-	
3 Combined	-	11,797,797	3,835,124	-	-	-	-	-	-	-	-	15,632,921	
4 Sub-Transmission	-	-	-	-	7,627,945	-	-	-	-	-	-	7,627,945	
5 Transmission	-	-	-	-	-	-	-	-	-	-	800,588	623,467	
6 Total KW @ Input	15,198,802	11,797,797	3,835,124	52,388	7,627,945	295,419	9,323	12,408	3,117,638	800,588	623,467	43,370,899	
7 Total MWH @ Input	6,782,175	6,640,388	2,364,214	93,428	5,299,546	207,592	6,754	19,171	1,520,547	559,973	773,205	24,266,994	
8 MWH %	27.9481%	27.3639%	9.7425%	0.3850%	21.8385%	0.8554%	0.0278%	0.0790%	6.2659%	2.3076%	3.1862%	100.0000%	
9 FACTOR 10 - 75% D / 25% E	33.2699%	27.2425%	9.0676%	0.1868%	18.6504%	0.7247%	0.0231%	0.0412%	6.9577%	1.9613%	1.8747%	100.0000%	
10 FACTOR 11 - 50% D / 50% E	31.4960%	27.2830%	9.2926%	0.2529%	19.7131%	0.7683%	0.0247%	0.0538%	6.7271%	2.0767%	2.3119%	100.0000%	
11 FACTOR 12 - 100% D	35.0438%	27.2021%	8.8426%	0.1208%	17.5877%	0.6811%	0.0215%	0.0286%	7.1883%	1.8459%	1.4375%	100.0000%	

**Rocky Mountain Power**  
**KW Loads Coincident To System Peak**  
**Merged Company Peaks**  
**12 Months Ended June 2015**  
**Weighted Coincident Peaks @ Input**

Month :	A	B	C	D	E	F	G	H	I	J	K	L	M	N	Q
Peak Date:	Jul 12	Aug 6	Sep 5	Oct 2	Nov 26	Dec 18	Jan 14	Feb 11	Mar 4	Apr 9	May 14	Jun 28	Jul 12	Aug 6	Sum Of
Peak Time:	16:00	17:00	18:00	18:00	19:00	19:00	19:00	19:00	19:00	09:00	09:00	09:00	17:00	17:00	12
Monthly Weighting Factor	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%	100.00%
1 Residential															
2 Sch 001	1,633,021	1,625,256	1,548,625	989,829	1,371,171	1,380,625	1,235,140	815,798	738,134	720,836	1,337,978	1,802,388	15,198,802		
3 Sch 007	-	-	-	-	599	548	553	-	-	-	-	-	-	-	1,700
4 Residential Total	1,633,021	1,625,256	1,548,625	989,829	1,371,770	1,381,173	1,235,693	815,798	738,134	720,836	1,337,978	1,802,388	15,200,502		
5															
6 General Service															
7 Sch 006	1,130,813	1,049,273	1,159,367	977,700	811,117	889,572	823,213	920,126	921,414	916,122	1,073,826	1,125,254	11,797,797		
8 Sch 008	365,891	333,506	324,613	328,329	302,026	296,655	288,408	294,175	284,713	325,529	351,491	339,788	3,835,124		
9 Sch 007	-	-	-	-	2,111	1,893	1,958	-	-	-	-	-	5,961		
10 Sch 009	651,812	630,059	636,644	628,380	678,072	586,910	630,306	628,016	626,899	636,187	646,684	648,075	7,627,945		
11 Sch 023	349,042	308,306	301,407	245,390	195,018	218,955	218,539	217,895	209,214	199,794	313,319	340,760	3,117,638		
12 Cust 1	69,749	45,650	77,253	78,119	59,393	72,207	69,356	45,379	81,094	63,589	73,772	65,028	800,588		
13 Cust 2	-	-	-	123,031	115,272	-	-	111,333	99,205	82,277	92,349	-	623,467		
14 Gen Service Total	2,567,306	2,366,793	2,499,284	2,380,949	2,163,009	2,066,191	2,031,781	2,216,924	2,222,538	2,223,498	2,551,341	2,518,906	27,808,520		
15															
16 Irrigation															
17 Sch 010	62,606	58,274	47,727	14,755	4,083	977	726	869	933	15,344	40,249	48,877	295,419		
18															
19 Street Lights															
20 Sch 011	-	-	-	-	3,472	3,217	3,290	-	-	-	-	-	9,979		
21 Sch 012	-	-	-	-	11,838	11,027	11,883	-	-	-	-	-	34,748		
22 Sch 15 TOSS	740	721	644	764	750	776	913	917	881	736	820	661	9,323		
23 Sch 15 MONL	-	-	-	-	4,349	3,977	4,082	-	-	-	-	-	12,408		
24 St Lighting Total	740	721	644	764	20,408	18,998	20,168	917	881	736	820	661	66,458		
25															
26 State of Utah	4,263,673	4,051,044	4,096,280	3,386,298	3,559,270	3,467,339	3,286,367	3,034,508	2,962,485	2,960,414	3,930,389	4,370,832	43,370,899		

Rocky Mountain Power  
 KW Loads Coincident To System Peak  
 Merged Company Peaks  
 12 Months Ended June 2015  
 Coincident Peaks @ Input

Month :	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1	Residential	Sch 1	1,633,021	1,625,256	1,548,625	989,829	1,371,171	1,380,625	1,235,140	815,798	738,134	720,836	1,337,978	1,802,388	15,198,802
2	sec							548	553						1,700
3	sec	Sch 7	1,633,021	1,625,256	1,548,625	989,829	1,371,770	1,381,173	1,235,693	815,798	738,134	720,836	1,337,978	1,802,388	15,200,502
4		Residential Total													
5															
6	General Service	Sch 6	1,130,813	1,049,273	1,159,367	977,700	811,117	889,572	823,213	920,126	921,414	916,122	1,073,826	1,125,254	11,797,797
7	com	Sch 8	365,891	333,506	324,613	328,329	302,026	296,655	288,408	294,175	284,713	325,529	351,491	339,786	3,835,124
8	sec	Sch 7					2,111	1,893	1,958						5,961
9	sub trn	Sch 9	651,812	630,059	636,644	628,380	678,072	586,910	630,306	628,016	626,899	636,187	646,584	648,075	7,627,945
10	sec	Sch 023	349,042	308,306	301,407	245,390	195,018	218,955	218,539	217,895	209,214	199,794	313,319	340,760	3,117,638
11	Cust 1		69,749	45,650	77,253	78,119	59,393	72,207	69,356	45,379	81,094	63,589	73,772	65,028	800,588
12	contract					123,031	115,272			111,333	99,205	82,277	92,349		623,467
13	Gen Service Total		2,567,306	2,366,793	2,499,284	2,380,949	2,163,009	2,066,191	2,031,781	2,216,924	2,222,538	2,223,498	2,551,341	2,518,906	27,808,520
14															
15	Irrigation	Sch 10	62,606	58,274	47,727	14,755	4,083	977	726	869	933	15,344	40,249	48,877	295,419
16	sec	Sch 010													
17	Street Lights	Sch 7					3,472	3,217	3,290						9,979
18	sec	Sch 011					11,838	11,027	11,883						34,748
19	sec	Sch 012					750	776	913	917	881	736	820	661	9,323
20	St 15 TOSS	Sch 15	740	721	644	764	4,349	3,977	4,082						12,408
21	sec	Sch 15 MONL													
22	St Lighting Total		740	721	644	764	20,408	18,998	20,168	917	881	736	820	661	66,458
23															
24	State of Utah		4,263,673	4,051,044	4,096,280	3,386,298	3,559,270	3,467,339	3,286,367	3,034,508	2,962,485	2,960,414	3,930,389	4,370,832	43,370,899
25															
26															

Rocky Mountain Power  
 KW Loads Coincident To System Peak  
 Merged Company Peaks  
 12 Months Ended June 2015  
 Coincident Peaks @ Sales

Month :	A	B	C	D	E	E	F	G	H	I	J	K	L	M	N	O
Peak Date:	Jul 12 16:00	Jul 12 16:00	Aug 6 17:00	Aug 6 17:00	Sep 5 18:00	Oct 2 18:00	Nov 26 19:00	Dec 18 19:00	Jan 14 19:00	Feb 11 09:00	Mar 4 09:00	Apr 9 09:00	May 14 17:00	Jun 28 17:00	Sum Of 12 CPs	
1 Residential	1,483,135	1,483,135	1,476,083	1,476,083	1,406,486	898,978	1,245,319	1,253,905	1,121,774	740,921	670,385	654,675	1,215,173	1,636,957	13,803,791	
2 Sch 001	-	-	-	-	-	-	544	498	502	-	-	-	-	-	1,544	
3 Sch 007	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
4 Residential Total	1,483,135	1,483,135	1,476,083	1,476,083	1,406,486	898,978	1,245,863	1,254,403	1,122,276	740,921	670,385	654,675	1,215,173	1,636,957	13,805,335	
5																
6 General Service	1,027,974	1,027,974	953,850	953,850	1,053,931	888,786	737,352	808,672	748,348	836,448	837,618	832,808	976,170	1,022,921	10,724,878	
7 Sch 006	336,094	336,094	306,346	306,346	298,178	301,591	277,430	272,496	264,921	270,218	261,527	299,019	322,867	312,117	3,522,804	
8 Sch 008	-	-	-	-	-	-	1,917	1,719	1,778	-	-	-	-	-	5,414	
9 Sch 007	625,185	625,185	604,321	604,321	610,637	602,711	650,373	562,935	604,558	602,361	601,290	610,199	620,171	621,601	7,316,342	
10 Sch 009	317,005	317,005	280,008	280,008	273,743	222,867	177,118	198,858	198,481	197,896	190,011	181,456	284,561	309,484	2,831,488	
11 Sch 023	66,900	66,900	43,785	43,785	74,097	74,928	56,967	69,257	66,523	43,525	77,781	60,991	70,758	62,372	767,884	
12 Cust 1	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
13 Cust 2	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
14 contract	2,373,158	2,373,158	2,188,310	2,188,310	2,310,586	2,208,888	2,011,720	1,913,937	1,884,609	2,057,233	2,063,379	2,063,389	2,363,104	2,328,495	25,766,808	
15 Gen Service Total	2,373,158	2,373,158	2,188,310	2,188,310	2,310,586	2,208,888	2,011,720	1,913,937	1,884,609	2,057,233	2,063,379	2,063,389	2,363,104	2,328,495	25,766,808	
16 Irrigation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
17 Sch 010	56,860	56,860	52,925	52,925	43,346	13,401	3,708	887	659	789	847	13,936	36,555	44,391	268,304	
18 Street Lights	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	
19 Sch 011	-	-	-	-	-	-	3,153	2,922	2,988	-	-	-	-	-	9,063	
20 Sch 012	-	-	-	-	-	-	10,751	10,015	10,793	-	-	-	-	-	31,559	
21 Sch 015	672	672	655	655	585	681	681	705	829	833	800	668	745	600	8,467	
22 Sch 15 TOSS	-	-	-	-	-	-	3,950	3,612	3,707	-	-	-	-	-	11,269	
23 Sch 15 MONL	-	-	-	-	-	-	18,535	17,254	18,317	833	800	668	745	600	60,358	
24 St Lighting Total	672	672	655	655	585	681	18,535	17,254	18,317	833	800	668	745	600	60,358	
25 State of Utah	3,913,825	3,913,825	3,717,973	3,717,973	3,761,003	3,121,961	3,279,826	3,186,481	3,025,861	2,799,776	2,735,411	2,732,668	3,615,577	4,010,443	39,900,805	
26																

Rocky Mountain Power  
Cost Of Service By Rate Schedule  
State of Utah  
2010 Protocol (Non Wgt)  
12 Months Ended June 2015  
Distribution Factors

A	B	C	D	E	F	G	H	I	J	K
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	Total
1 Secondary	1,660,652	-	-	2,410	-	-	727	555	321,070	1,985,413
2 Primary	-	-	-	-	-	-	-	-	-	-
3 Combined	-	1,073,804	340,619	-	-	46,545	-	-	-	1,460,968
4 Sub-Transmission	-	-	-	-	-	-	-	-	-	-
5 Transmission	-	-	-	-	-	-	-	-	-	-
6 12 Wgt Dist Peaks	1,660,652	1,073,804	340,619	2,410	-	46,545	727	555	321,070	3,446,381
7 @ Input										
8 Substations										
9 <b>FACTOR 20</b>	<b>48.1854%</b>	<b>31.1574%</b>	<b>9.8834%</b>	<b>0.0699%</b>	<b>0.0000%</b>	<b>1.3505%</b>	<b>0.0211%</b>	<b>0.0161%</b>	<b>9.3161%</b>	<b>100.0000%</b>
10 Max NCP - Sec	5,983,333	1,963,198	469,019	28,167	-	144,852	917	5,423	695,460	9,290,370
11 Cust/Transformer	6.11	1.00	1.00	1.00	-	1.00	1.00	1.00	3.60	
12 Coincidence Factor	0.76	1.00	1.00	1.00	-	1.00	1.00	1.00	0.82	
13 Max NCP - Wgt	4,547,333	1,963,198	469,019	28,167	0	144,852	917	5,423	570,277	7,729,187
14 Line Transformers										
15 <b>FACTOR 21</b>	<b>58.8333%</b>	<b>25.3998%</b>	<b>6.0682%</b>	<b>0.3844%</b>	<b>0.0000%</b>	<b>1.8741%</b>	<b>0.0119%</b>	<b>0.0702%</b>	<b>7.3782%</b>	<b>100.0000%</b>
16 Max NCP - Wgt *	4,547,333	0	0	0	0	0	0	0	570,277	5,117,611
17 (Less Irg & St Ltg)										
18 Secondary Lines										
19 <b>FACTOR 22</b>	<b>88.8565%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>11.1434%</b>	<b>100.0000%</b>
20 * If Line 19 > 1,										
21 Line 28 = Line 23										

Rocky Mountain Power  
 Cost Of Service By Rate Schedule  
 State of Utah  
 2010 Protocol (Non Wgt)  
 12 Months Ended June 2015  
 Weighted Distribution Peaks

Description	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
Substation Peaks Weighting			72.0 36.73%	27.0 13.78%	2.0 1.02%	2.0 1.02%	3.0 1.53%	11.0 5.61%	6.0 3.06%	2.0 1.02%	4.0 2.04%	1.0 0.51%	6.0 3.06%	60.0 30.61%	196.0 100.00%
1 Residential			625,975	234,036	15,212	9,646	20,987	77,484	39,271	11,841	23,373	3,659	47,417	551,751	1,660,652
2 Sch 001	sec		-	-	-	-	9	31	17	6	14	-	-	-	78
3 Sch 007	sec		-	-	-	-	9	31	17	6	14	-	-	-	78
4 Residential Total			625,975	234,036	15,212	9,646	20,996	77,515	39,288	11,848	23,387	3,659	47,417	551,751	1,660,729
5 General Service			404,313	153,850	12,589	11,029	12,415	49,925	25,111	8,105	16,111	5,119	30,771	344,466	1,073,904
7 Sch 006	com		131,135	46,007	3,367	3,443	4,623	16,649	6,957	2,873	5,518	1,660	10,751	104,017	340,619
8 Sch 008	com		-	-	-	-	32	106	60	23	91	-	-	-	272
9 Sch 007	sec		-	-	-	-	32	106	60	23	91	-	-	-	272
10 Sch 023	sec		126,030	46,806	3,427	2,990	2,985	12,288	6,667	2,053	3,930	1,224	8,356	104,314	321,070
11 General Service Total			661,479	248,663	19,403	17,461	20,055	78,968	40,395	13,053	25,610	8,003	49,878	552,797	1,735,765
12 Irrigation															
14 Sch 010	com		22,677	6,799	477	151	62	55	22	9	19	78	1,232	14,962	46,545
16 Street Lights															
17 Sch 011	sec		-	-	-	-	53	181	101	38	89	-	-	-	461
18 Sch 012	sec		-	-	-	-	181	619	364	135	300	-	-	-	1,599
19 Sch 15 TOSS	sec		272	99	7	8	11	44	28	9	18	4	25	202	727
20 Sch 15 MONL	sec		-	-	-	-	67	223	125	49	91	-	-	-	555
21 St Lighting Total			272	99	7	8	312	1,066	617	232	497	4	25	202	3,342
22															
23															
24															
25 State of Utah			1,310,403	489,598	35,100	27,265	41,427	157,604	80,323	25,142	49,513	11,743	98,551	1,119,713	3,446,381

Rocky Mountain Power  
 Cost Of Service By Rate Schedule  
 State of Utah  
 2010 Protocol (Non Wgt)  
 12 Months Ended June 2015  
 Distribution Peaks @ Input

Description	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1 Residential															
2 Sch 001	sec	1	1,704,043	1,698,926	1,490,810	945,263	1,371,171	1,380,625	1,282,854	1,160,454	1,145,265	717,072	1,548,944	1,802,388	16,247,815
3 Sch 007	sec	7	-	-	-	-	599	548	553	623	702	-	-	-	3,026
Residential Total			1,704,043	1,698,926	1,490,810	945,263	1,371,770	1,381,173	1,283,407	1,161,078	1,145,968	717,072	1,548,944	1,802,388	16,250,841
6 General Service															
7 Sch 006	com	6	1,100,631	1,116,840	1,233,698	1,080,837	811,117	889,572	820,300	794,248	789,447	1,003,381	1,005,176	1,125,254	11,770,501
8 Sch 008	com	8	356,979	348,492	331,973	337,366	302,026	296,655	279,525	281,520	270,392	325,330	351,210	339,788	3,821,256
9 Sch 007	sec	7	-	-	-	-	2,111	1,893	1,958	2,222	2,489	-	-	-	10,673
10 Sch 023	sec	23	343,081	339,779	335,844	292,994	195,018	218,955	217,787	201,240	192,558	239,823	272,948	340,760	3,190,788
General Service Total			1,800,691	1,805,111	1,901,515	1,711,197	1,310,271	1,407,074	1,319,570	1,279,230	1,254,886	1,568,534	1,629,334	1,805,802	18,793,218
13 Irrigation															
14 Sch 010	sec	10	61,732	49,358	46,785	14,755	4,083	977	726	869	933	15,344	40,249	48,877	284,688
16 Street Lights															
17 Sch 011	sec	7	-	-	-	-	3,472	3,217	3,290	3,760	4,337	-	-	-	18,076
18 Sch 012	sec	7	-	-	-	-	11,838	11,027	11,883	13,263	14,684	-	-	-	62,695
19 Sch 15 TOSS	sec	15	740	721	644	764	750	776	913	881	881	736	820	661	9,323
20 Sch 15 MONL	sec	15	-	-	-	-	4,082	3,977	4,082	4,811	4,445	-	-	-	21,664
St Lighting Total			740	721	644	764	20,408	18,988	20,168	22,751	24,347	736	820	661	111,758
State of Utah			3,567,207	3,554,117	3,439,754	2,671,980	2,706,532	2,808,222	2,623,870	2,463,927	2,426,133	2,301,686	3,219,348	3,657,728	35,440,504

Rocky Mountain Power  
 Cost Of Service By Rate Schedule  
 State of Utah  
 2010 Protocol (Non Wgt)  
 12 Months Ended June 2015  
 Distribution Peaks @ Sales

Description	A	B	C	D	E	F	G	H	I	J	K	L	M	N	O
1 Residential															
2 Sch 001	sec		1,547,639	1,542,991	1,353,977	858,503	1,245,319	1,253,905	1,165,108	1,053,943	1,040,148	651,256	1,406,775	1,636,957	14,756,521
3 Sch 007	sec		-	-	-	-	544	498	502	566	638	-	-	-	2,748
4 Residential Total			1,547,639	1,542,991	1,353,977	858,503	1,245,863	1,254,403	1,165,610	1,054,509	1,040,786	651,256	1,406,775	1,636,957	14,759,269
5 General Service															
6 Sch 006	com		1,000,537	1,015,272	1,121,503	982,543	737,352	808,672	745,700	722,017	717,653	912,131	913,763	1,022,921	10,700,064
8 Sch 008	com		327,908	320,112	304,938	309,892	277,430	272,496	256,761	258,594	248,372	298,836	322,609	312,117	3,510,065
9 Sch 007	sec		-	-	-	-	1,917	1,719	1,778	2,018	2,261	-	-	-	9,693
10 Sch 023	sec		311,592	308,583	305,019	286,102	177,118	186,858	197,798	182,769	174,884	217,811	247,896	309,484	2,897,924
11 General Service Total			1,640,037	1,643,977	1,731,460	1,568,537	1,193,817	1,281,745	1,202,037	1,165,388	1,143,170	1,428,778	1,484,268	1,644,522	17,117,746
12 Irrigation															
13 Sch 010	sec		56,066	44,828	42,491	13,401	3,708	887	659	789	847	13,936	36,555	44,391	258,558
14 Street Lights															
15 Sch 011	sec		-	-	-	-	3,153	2,922	2,988	3,415	3,939	-	-	-	16,417
17 Sch 012	sec		-	-	-	-	10,751	10,015	10,793	12,046	13,336	-	-	-	56,940
18 Sch 015	sec		672	655	585	694	681	705	829	833	800	668	745	600	8,467
19 Sch 15 TOSS	sec		-	-	-	-	3,950	3,612	3,707	4,369	4,037	-	-	-	19,676
20 Sch 15 MONL	sec		672	655	585	694	18,535	17,254	18,317	20,663	22,112	668	745	600	101,500
21 St Lighting Total			672	655	585	694	18,535	17,254	18,317	20,663	22,112	668	745	600	101,500
22															
23															
24															
25 State of Utah			3,244,414	3,232,451	3,128,513	2,431,135	2,461,923	2,554,289	2,386,623	2,241,359	2,206,915	2,094,638	2,928,343	3,326,470	32,237,073

Dist Peaks @ sales	July	August	September	October	November	December	January	February	March	April	May	June
Sch 012 (sec)	12				14,701	13,627	14,500	16,415	17,373			76,616



Rocky Mountain Power  
 Cost Of Service By Rate Schedule  
 State of Utah  
 2010 Protocol (Non Wgt)  
 12 Months Ended June 2015  
 Non Coincident Peaks @ Input

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	P		
																July	August
1	Residential	Sch 001	sec	5,983,333	5,789,466	5,273,607	4,755,035	4,856,399	5,308,833	5,277,316	5,058,956	4,825,509	4,723,798	5,128,871	5,788,681	62,769,806	5,983,333
2		Sch 007	sec	892	780	684	638	599	548	553	623	702	843	948	960	8,770	960
3		Sch 007	sec	5,984,225	5,790,246	5,274,291	4,755,673	4,856,998	5,309,381	5,277,869	5,059,579	4,826,211	4,724,642	5,129,819	5,789,641	62,778,576	5,984,225
4	Residential Total																
5																	
6	General Service	Sch 006	com	1,870,567	1,963,198	1,822,551	1,611,143	1,454,622	1,422,673	1,433,986	1,374,579	1,416,477	1,473,487	1,609,731	1,752,214	19,205,228	1,963,198
7		Sch 006	com	446,425	444,657	411,783	418,751	407,596	390,320	387,881	366,156	388,290	409,621	450,242	469,019	4,990,741	469,019
8		Sch 007	sec	3,175	2,554	2,385	2,269	2,111	1,893	1,958	2,222	2,489	2,923	3,229	3,409	30,618	3,409
9		Sch 009	sub trn	801,892	822,148	784,420	799,177	963,919	963,849	862,512	820,199	791,105	779,433	816,273	837,692	10,042,618	963,919
10		Sch 023	sec	671,158	671,811	640,828	638,780	591,657	584,825	610,091	587,092	615,032	587,672	647,795	695,460	7,582,202	695,460
11		Sch 023	sec	91,492	93,908	86,938	83,700	86,813	83,700	89,746	110,074	91,956	104,617	103,163	83,442	1,131,949	110,074
12		Cust 1		116,772	115,713	118,365	138,763	132,107	121,291	107,340	141,958	133,086	110,432	108,414	101,377	1,445,598	141,958
13		Cust 2		4,001,482	4,113,989	3,867,271	3,702,583	3,640,824	3,588,551	3,493,513	3,402,260	3,438,435	3,478,185	3,738,847	3,942,613	44,408,554	4,347,017
14	General Service Total																
15																	
16	Irrigation	Sch 010	sec	134,040	128,311	102,741	14,755	4,083	977	726	869	933	15,344	119,974	144,852	667,603	144,852
17		Sch 010	sec														
18																	
19	Street Lights	Sch 011	sec	5,082	4,731	4,289	3,821	3,472	3,217	3,290	3,760	4,337	5,132	5,468	5,557	52,156	5,557
20		Sch 012	sec	18,175	16,430	14,914	13,442	11,838	11,027	11,883	13,263	14,884	16,624	17,681	18,241	178,203	18,241
21		Sch 15 TOSS	sec	740	721	644	684	750	776	913	917	881	736	820	661	9,323	917
22		Sch 15 TOSS	sec	4,993	4,341	4,025	4,370	4,349	3,977	4,082	4,811	4,445	4,281	5,423	5,364	54,462	5,423
23		Sch 15 MONL	sec	28,991	26,224	23,872	22,397	20,408	18,998	20,168	22,751	24,347	26,772	28,393	29,823	294,144	30,139
24		Sch 15 MONL	sec														
25		Street Light Total															
26																	
27	State of Utah			10,148,738	10,058,770	9,268,175	8,495,408	8,522,313	8,917,906	8,792,276	8,485,459	8,289,926	8,244,944	9,018,033	9,906,930	108,148,877	10,506,301

Rocky Mountain Power  
 Cost Of Service By Rate Schedule  
 State of Utah  
 2010 Protocol (Non Wgt)  
 12 Months Ended June 2015  
 Non Coincident Peaks @ Sales

A	B	C	D	E	F	G	H	I	J	K	L	M	N	O	Total
1	Residential														
2	Sch 001	sec	5,434,157	5,255,084	4,789,573	4,318,598	4,410,658	4,821,566	4,792,941	4,594,624	4,382,603	4,290,228	4,658,122	5,257,371	57,008,525
3	Sch 007	sec	810	708	621	579	544	498	502	566	638	766	861	872	7,965
4	Residential Total		5,434,967	5,256,792	4,790,194	4,319,177	4,411,202	4,822,064	4,793,443	4,595,190	4,383,241	4,290,994	4,659,983	5,258,243	57,016,490
5															
6	General Service														
7	Sch 006	com	1,700,453	1,784,660	1,656,804	1,464,622	1,322,335	1,293,291	1,303,576	1,249,571	1,287,660	1,339,485	1,463,338	1,592,863	17,458,659
8	Sch 008	com	410,069	408,446	378,248	384,649	374,402	358,534	356,294	336,338	356,669	376,263	413,576	430,823	4,564,311
9	Sch 007	sec	2,884	2,320	2,166	2,061	1,917	1,719	1,778	2,018	2,261	2,655	2,933	3,096	27,808
10	Sch 009	sub trn	769,135	788,563	752,376	766,531	924,542	924,475	827,278	786,693	758,788	747,593	782,928	803,472	9,632,375
11	Sch 023	sec	609,557	610,149	582,010	580,150	537,352	540,230	554,094	533,206	558,582	542,815	588,338	631,628	6,888,110
12	Cust 1	sec	87,754	90,072	83,387	89,872	85,185	89,872	86,079	105,577	88,200	100,343	98,949	80,033	1,085,325
13	Cust 2	sec	112,002	110,986	113,530	133,094	126,711	116,336	102,955	136,140	127,649	105,921	103,985	97,236	1,366,545
14	General Service Total		3,691,854	3,795,196	3,568,522	3,420,979	3,372,444	3,324,458	3,232,054	3,149,544	3,179,808	3,215,075	3,454,046	3,639,152	41,043,134
15															
16	Irrigation														
17	Sch 010	sec	121,737	116,534	93,311	13,401	3,708	887	659	789	847	13,936	108,962	131,557	606,328
18															
19	Street Lights														
20	Sch 011	sec	4,616	4,287	3,895	3,470	3,153	2,922	2,988	3,415	3,939	4,661	4,966	5,047	47,369
21	Sch 012	sec	16,507	14,922	13,546	12,208	10,751	10,015	10,793	12,046	13,336	15,098	16,068	16,567	161,847
22	Sch 15 TOSS	sec	872	655	585	694	681	705	829	833	800	688	745	600	8,467
23	Sch 15 MONL	sec	4,535	3,943	3,655	3,969	3,950	3,612	3,707	4,369	4,037	3,888	4,926	4,872	49,463
24	Street Light Total		26,330	23,817	21,681	20,341	18,535	17,254	18,317	20,663	22,112	24,315	26,695	27,086	287,146
25															
26	State of Utah		9,274,888	9,194,340	8,473,708	7,773,898	7,805,889	8,164,662	8,044,474	7,765,186	7,586,008	7,544,320	8,248,686	9,056,038	98,933,098
27															
	NCP @ sales														
	Sch 012 (sec)		21,042	18,865	17,201	16,177	14,701	13,627	14,500	16,415	17,373	18,986	20,884	21,439	211,310

Rocky Mountain Power  
 Cost Of Service By Rate Schedule  
 State of Utah  
 2010 Protocol (Non Wgt)  
 12 Months Ended June 2015  
 Energy Factors

A	B	C	D	E	F	G	H	I	J	K	L	M
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	Industrial Cust 1	Industrial Cust 2	Total
1 Secondary	6,203,852	5,852,326	1,193,016	85,462	-	189,890	6,178	17,536	1,390,888	-	-	14,939,149
2 Primary	-	227,419	994,031	-	-	-	-	-	-	-	-	1,221,450
4 Sub-Transmission	-	-	-	-	5,070,026	-	-	-	-	-	-	5,070,026
6 Transmission	-	-	-	-	-	-	-	-	-	535,721	739,718	1,275,439
8 Total MWH @ sales	6,203,852	6,079,745	2,187,047	85,462	5,070,026	189,890	6,178	17,536	1,390,888	535,721	739,718	22,506,064
10 Total MWH @ input	6,782,175	6,640,388	2,364,214	93,428	5,299,546	207,592	6,754	19,171	1,520,547	559,973	773,205	24,266,994
12 Energy												
14 FACTOR 30	27.9481%	27.3639%	9.7425%	0.3850%	21.8385%	0.8554%	0.0278%	0.0790%	6.2659%	2.3076%	3.1862%	100.0000%
15 (less special contracts)	6,203,852	6,079,745	2,187,047	85,462	5,070,026	189,890	6,178	17,536	1,390,888	-	-	21,230,625
17 FACTOR 31	29.2212%	28.6367%	10.3014%	0.4025%	23.8807%	0.8944%	0.0291%	0.0826%	6.5513%	0.0000%	0.0000%	100.0000%

Rocky Mountain Power Cost Of Service By Rate Schedule State of Utah 2010 Protocol (Non Wgt) 12 Months Ended June 2015 mWh @ input													
COS Sch	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Total
Residential													
Sch 1 sec	729,689	693,097	511,107	459,811	507,874	615,966	607,097	503,540	495,986	437,048	450,371	539,213	6,550,801
Sch 2 sec	350	331	257	238	270	337	348	305	280	246	244	277	3,483
Sch 3 sec	25,282	20,202	13,351	14,497	17,019	20,687	21,310	18,800	19,577	18,102	18,520	20,544	227,991
Residential Total	755,322	713,630	524,715	474,546	525,164	636,980	628,755	522,645	515,843	455,397	469,134	560,034	6,782,175
General Service													
Sch 6 sec	603,757	606,023	559,282	531,751	502,954	521,666	524,563	474,534	513,171	491,167	525,210	543,783	6,397,880
Sch 6 pri	22,884	22,980	21,220	20,167	19,078	19,762	19,820	17,960	19,429	18,630	19,929	20,648	242,508
Sch 8 sec	117,899	119,211	106,632	110,619	103,949	105,671	104,442	94,843	105,016	108,679	115,187	112,482	1,304,229
Sch 8 pri	95,657	96,886	86,663	89,903	84,483	85,882	84,883	76,919	85,350	88,326	93,616	91,417	1,059,985
Sch 9 sub trn	445,747	447,858	432,602	446,631	429,453	433,804	451,769	412,894	453,024	447,222	454,476	444,066	5,299,546
Sch 23 sec	145,137	143,297	126,713	119,329	113,614	125,993	134,067	120,872	126,860	118,437	122,523	123,705	1,520,547
General Service Total	1,430,882	1,436,255	1,333,112	1,318,400	1,253,531	1,232,798	1,319,545	1,197,822	1,302,850	1,272,460	1,330,940	1,336,100	15,824,695
Irrigation													
Sch 10 sec	44,660	42,034	27,287	10,899	2,919	722	536	579	689	10,954	28,774	37,519	207,592
Street Lights													
Sch 7,11,12 sec	7,777	7,714	7,655	8,019	7,565	7,538	7,828	7,398	8,261	8,110	8,033	7,530	93,428
Sch 15 sec	546	533	480	564	536	574	674	612	650	525	606	472	6,754
Sch 15 sec	1,421	1,367	1,363	1,737	1,826	1,797	1,807	1,791	1,653	1,360	1,594	1,434	19,171
Metered outdoor lgt	9,745	9,614	9,499	10,320	9,927	9,909	10,309	9,801	10,565	9,996	10,233	9,436	119,353
Street Lighting Total	16,489	15,838	15,837	19,640	19,754	19,716	20,528	18,822	21,141	20,525	20,426	19,416	242,009
Industrial													
Cust 1 trn	46,849	48,086	38,181	47,979	44,010	47,979	45,955	50,909	44,010	51,841	52,825	41,348	559,973
Cust 2 trn	59,495	55,636	58,863	81,581	75,163	60,545	51,814	75,372	78,243	62,831	63,738	49,924	773,205
Industrial Customer Total	106,344	103,722	97,044	129,560	119,173	108,525	97,769	126,281	122,253	114,672	116,563	91,273	1,333,178
<b>TOTAL UTAH</b>	<b>2,346,973</b>	<b>2,305,255</b>	<b>1,991,656</b>	<b>1,943,726</b>	<b>1,910,712</b>	<b>2,048,944</b>	<b>2,056,914</b>	<b>1,857,129</b>	<b>1,952,200</b>	<b>1,863,478</b>	<b>1,955,645</b>	<b>2,034,362</b>	<b>24,266,994</b>

**Rocky Mountain Power**  
**Cost Of Service By Rate Schedule**  
 State of Utah  
 2010 Protocol (Non Wgt)  
 12 Months Ended June 2015  
 mWh @ sales

COS Sch	Jul-14	Aug-14	Sep-14	Oct-14	Nov-14	Dec-14	Jan-15	Feb-15	Mar-15	Apr-15	May-15	Jun-15	Total
Residential													
Sch 1 sec	667,468	633,996	467,525	420,602	464,567	563,442	555,330	460,602	453,693	399,781	411,967	493,234	5,992,207
Sch 2 sec	320	303	235	218	247	308	318	279	256	225	223	254	3,186
Sch 3 sec	23,127	18,479	12,212	13,261	15,568	18,923	19,493	17,197	17,908	16,559	16,941	18,792	208,459
Residential Total	690,915	652,778	479,972	434,081	480,382	582,673	575,140	478,078	471,857	416,565	429,131	512,279	6,203,852
General Service													
Sch 6 sec	552,274	554,347	511,592	486,408	460,067	477,202	479,833	434,070	469,412	449,284	480,425	497,414	5,852,326
Sch 6 pri	21,461	21,550	19,900	18,912	17,891	18,533	18,587	16,843	18,220	17,470	18,689	19,363	227,419
Sch 8 sec	107,663	109,046	97,539	101,186	95,086	96,660	95,537	86,572	96,061	99,411	105,365	102,890	1,193,016
Sch 8 pri	89,705	90,658	81,271	84,309	79,226	80,538	79,602	72,133	80,039	82,830	87,791	85,729	894,031
Sch 9 sub trn	426,442	428,462	413,866	427,288	410,853	415,016	432,203	395,012	433,404	427,853	434,793	424,834	5,070,026
Sch 23 sec	132,761	131,078	115,908	109,154	103,926	115,250	122,635	110,565	116,042	108,338	112,075	113,156	1,390,888
General Service Total	1,330,306	1,335,340	1,240,075	1,227,257	1,167,048	1,203,198	1,228,397	1,115,195	1,213,179	1,185,187	1,239,138	1,243,386	14,727,707
Irrigation													
Sch 10 sec	40,870	38,450	24,960	9,970	2,670	660	490	530	630	10,020	26,320	34,320	189,890
Street Lights													
Sch 7,11,12 sec	7,114	7,057	7,002	7,335	6,920	6,896	7,160	6,767	7,557	7,419	7,348	6,888	85,462
Sch 15 sec	500	487	421	516	490	525	617	560	481	481	555	432	6,178
Sch 15 sec	1,300	1,251	1,266	1,589	1,670	1,644	1,653	1,639	1,512	1,244	1,458	1,312	17,536
Metered outdoor lgt	8,914	8,794	8,689	9,440	9,080	9,064	9,430	8,966	9,664	9,143	9,361	8,631	109,176
Street Lighting Total													
Industrial													
Cust 1 trn	44,820	46,003	36,528	45,901	42,104	45,901	43,964	48,704	42,104	49,596	50,537	39,558	535,721
Cust 2 trn	56,919	53,226	56,313	78,048	71,907	57,923	49,570	72,108	74,855	60,109	60,978	47,762	739,718
Industrial Customer Total	101,739	99,229	92,841	123,949	114,011	103,825	93,534	120,812	116,958	109,705	111,515	87,320	1,275,439
<b>TOTAL UTAH</b>	<b>2,172,743</b>	<b>2,134,592</b>	<b>1,846,537</b>	<b>1,804,698</b>	<b>1,773,192</b>	<b>1,899,420</b>	<b>1,806,992</b>	<b>1,723,581</b>	<b>1,812,288</b>	<b>1,730,621</b>	<b>1,815,464</b>	<b>1,885,937</b>	<b>22,506,064</b>

Rocky Mountain Power  
Cost Of Service By Rate Schedule  
State of Utah  
2010 Protocol (Non Wgt)  
12 Months Ended June 2015  
Weighted Customer Factors

A	B	C	D	E	F	G	H	I	J	K	L	M	N
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	Small Dist. Sch 23	Industrial Cust 1	Industrial Cust 2	Total	
1 Residential	740,636	-	-	-	-	-	-	-	-	-	-	740,636	
2 Commercial	-	14,006	166	-	36	-	-	-	79,444	-	-	93,652	
3 Industrial	-	1,379	108	-	120	-	-	-	3,224	1	-	4,832	
4 Irrigation	-	-	-	-	-	3,045	-	-	-	-	-	3,045	
5 St Lighting	-	-	-	1,648	-	-	2,466	515	-	-	-	4,629	
6 Area Lighting	-	-	-	8,051	-	-	-	-	-	-	-	8,051	
7 OSPA	-	-	-	-	2	-	-	-	-	-	-	2	
8 Ave Customers	740,636	15,384	274	9,699	158	3,045	2,466	515	82,668	1	1	854,847	
9	<b>86.6395%</b>	<b>1.7996%</b>	<b>0.0320%</b>	<b>1.1346%</b>	<b>0.0185%</b>	<b>0.3562%</b>	<b>0.2885%</b>	<b>0.0603%</b>	<b>9.6705%</b>	<b>0.0001%</b>	<b>0.0001%</b>	<b>100.0000%</b>	
10	<b>FACTOR 40</b>												
11	740,636	-	-	-	-	-	-	-	-	-	-	740,636	
12 Commercial	-	14,735	12,416	-	2,623	-	-	-	79,444	-	-	109,218	
13 Industrial	-	1,450	8,051	-	8,760	-	-	-	3,224	85	85	21,656	
14 Irrigation	-	-	-	-	-	3,333	-	-	-	-	-	3,333	
15 St Lighting	-	-	-	-	-	-	2,466	515	-	-	-	2,982	
16 Area Lighting	-	-	-	-	-	-	-	-	-	-	-	-	
17 OSPA	-	-	-	-	146	-	-	-	-	-	-	146	
18 Ave Customers	740,636	16,186	20,466	11,528	3,333	2,466	2,466	515	82,668	85	85	877,969	
19	<b>84.3578%</b>	<b>1.8435%</b>	<b>2.3311%</b>	<b>0.0000%</b>	<b>1.3131%</b>	<b>0.3796%</b>	<b>0.2809%</b>	<b>0.0587%</b>	<b>9.4158%</b>	<b>0.0097%</b>	<b>0.0097%</b>	<b>100.0000%</b>	
20	<b>FACTOR 41</b>												
21	740,636	-	-	-	-	-	-	-	-	-	-	740,636	
22 Commercial	-	15,067	178	-	126	-	-	-	75,017	-	-	90,389	
23 Industrial	-	1,483	116	-	421	-	-	-	3,044	4	4	5,071	
24 Irrigation	-	-	-	-	-	2,927	-	-	-	-	-	2,927	
25 St Lighting	-	-	-	1,480	-	-	2,230	466	-	-	-	4,166	
26 Area Lighting	-	-	-	7,276	-	-	-	-	-	-	-	7,276	
27 OSPA	-	-	-	-	7	-	-	-	-	-	-	7	
28 Ave Customers	740,636	16,550	294	8,766	554	2,927	2,230	466	76,062	4	4	850,493	
29	<b>87.0831%</b>	<b>1.9460%</b>	<b>0.0346%</b>	<b>1.0307%</b>	<b>0.0651%</b>	<b>0.3442%</b>	<b>0.2622%</b>	<b>0.0548%</b>	<b>9.1764%</b>	<b>0.0004%</b>	<b>0.0004%</b>	<b>100.0000%</b>	
30	<b>FACTOR 42</b>												
31	740,636	-	-	-	-	-	-	-	-	-	-	740,636	
32 Residential	<b>100.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>100.0000%</b>	
33	<b>FACTOR 43</b>												
34 Commercial	-	14,006	166	-	36	-	-	-	79,444	-	-	93,652	
35	<b>0.0000%</b>	<b>14.9549%</b>	<b>0.1772%</b>	<b>0.0000%</b>	<b>0.0384%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>84.8295%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>100.0000%</b>	
36	<b>FACTOR 44</b>												
37	-	1,379	108	-	120	3,045	-	-	3,224	1	1	7,877	
38	<b>0.0000%</b>	<b>17.5008%</b>	<b>1.3657%</b>	<b>0.0000%</b>	<b>1.5265%</b>	<b>38.6548%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>40.9268%</b>	<b>0.0127%</b>	<b>0.0127%</b>	<b>100.0000%</b>	
39	<b>FACTOR 45</b>												
40	-	-	-	9,699	-	-	2,466	515	-	-	-	12,680	
41	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>76.4874%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>19.4499%</b>	<b>4.0627%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>100.0000%</b>	
42	<b>FACTOR 46</b>												
43	740,636	16,186	20,466	-	11,528	1,839	2,466	515	82,668	85	85	876,476	
44	<b>84.5016%</b>	<b>1.8467%</b>	<b>2.3351%</b>	<b>0.0000%</b>	<b>1.3153%</b>	<b>0.2099%</b>	<b>0.2814%</b>	<b>0.0588%</b>	<b>9.4319%</b>	<b>0.0097%</b>	<b>0.0097%</b>	<b>100.0000%</b>	
45	<b>FACTOR 47</b>												
46	740,636	16,550	294	8,766	554	1,615	2,230	466	76,062	4	4	849,181	
47	<b>87.2177%</b>	<b>1.9490%</b>	<b>0.0346%</b>	<b>1.0323%</b>	<b>0.0652%</b>	<b>0.1902%</b>	<b>0.2626%</b>	<b>0.0549%</b>	<b>9.1926%</b>	<b>0.0004%</b>	<b>0.0004%</b>	<b>100.0000%</b>	
48	<b>FACTOR 48</b>												

**Rocky Mountain Power**  
**Cost Of Service By Rate Schedule**  
 State of Utah  
 2010 Protocol (Non Wgt)  
 12 Months Ended June 2015  
 Weighted Customer Factors

A	B	C	D	E	F	G	H
Description	COS Schedule	Average Customers (F-40)	Account Weighting 902	Total Acct 902 Customers (F-41)	Account Weighting 903	Total Acct 903 Customers (F-42)	
1	Residential	709,317	1.00	709,317	1.00	709,317	
2		447	1.00	447	1.00	447	
3		30,872	1.00	30,872	1.00	30,872	
4	Total	740,636		740,636		740,636	
6	Commercial	14,006	1.05	14,735	1.08	15,067	
8		166	74.83	12,416	1.08	178	
9		36	72.85	2,623	3.50	126	
10		79,444	1.00	79,444	0.94	75,017	
11	Total	93,652		109,218		90,389	
14	Industrial	1,379	1.05	1,450	1.08	1,483	
8		108	74.83	8,051	1.08	116	
9		120	72.85	8,760	3.50	421	
17		3,224	1.00	3,224	0.94	3,044	
18	Cust 1	1	85.31	85	3.50	4	
19	Cust 2	1	85.31	85	3.50	4	
20	Total	4,832		21,656		5,071	
23	Irrigation - annual cust	2,784	1.09	3,047	0.96	2,676	
24	TOD	261	1.09	286	0.96	251	
25	Total	3,045		3,333		2,927	
27	Irrigation - ave billings	1,538	1.09	1,683	0.96	1,478	
28	TOD	143	1.09	156	0.96	137	
29	Total	1,680		1,839		1,615	
31	Street Lighting	809	-	-	0.90	732	
32		838	-	-	0.90	758	
33		77	-	-	-	-	
34		-	-	-	-	-	
35	15 - TOSS	2,466	1.00	2,466	0.90	2,230	
36	15 - MONL	515	1.00	515	0.90	466	
37	Total	4,629		2,982		4,186	
40	Area Lighting	8,046	-	-	0.90	7,276	
41	Post-Top	5	-	-	-	-	
42	Total	8,051		-		7,276	
44	OSPA	-	1.05	-	1.08	-	
45		-	1.05	-	1.08	-	
46		2	72.85	146	3.50	7	
47		-	1.00	-	0.94	-	
48	Total	2		146		7	
50							
51							
52							
53	State of Utah	<b>854,847</b>		<b>877,969</b>		<b>850,493</b>	

Rocky Mountain Power  
 Cost Of Service By Rate Schedule  
 State of Utah  
 2010 Protocol (Non Wgt)  
 12 Months Ended June 2015  
 Customer Advances Factor

A	B	C	D	E	F	G	H	I	J	K	L	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	Small Dist. Cust 1	Industrial Cust 2	Total
<b>1 Revenue</b>												
2 Residential	661,595,338											661,595,338
3 Com / Ind		520,951,038	162,435,073		274,874,422	13,948,796			137,738,935			1,095,999,468
4 Irrigation												13,948,796
5 Lighting				12,123,902			536,865	1,379,767				14,040,534
<b>6 Customer Advances</b>												
7 Residential	1,763,299		79,892		778,904				1,577,668			1,763,299
8 Com / Ind		249,358		4,324		17,031						2,685,822
9 Irr												17,031
10 Lighting				4,324			13,022	33,468				50,814
11 Total Cust Advances				4,324	778,904	17,031	13,022	33,468	1,577,668			4,516,966
12 <b>FACTOR 50</b>	<b>39.0372%</b>	<b>5.5205%</b>	<b>1.7687%</b>	<b>0.0957%</b>	<b>17.2440%</b>	<b>0.3770%</b>	<b>0.2883%</b>	<b>0.7409%</b>	<b>34.9276%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>100.0000%</b>
13												
14												
15 Security Deposits	4,327,705	606,048	1,525,684	22,966	2,572,409	118,486	-	-	4,881,973	-	-	14,055,271
16												
17 <b>FACTOR 51</b>	<b>30.7906%</b>	<b>4.3119%</b>	<b>10.8549%</b>	<b>0.1634%</b>	<b>18.3021%</b>	<b>0.8430%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>34.7341%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>100.0000%</b>
18												

**Contribution in Aid of Construction**

UT Residential	\$1,763,299
UT Schedule 6	\$249,358
UT Schedule 8	\$79,892
UT Schedule 9	\$778,904
UT Schedule 23	\$1,577,668
UT Schedule 7/11/12	\$4,324
UT Schedule 15	\$46,490
UT Irrigation	\$17,031
<b>Total</b>	<b>\$4,516,966</b>

**Deposits Charged by State**

08RES0001	4,322,837	Res
08RES0002	735	Res
08GNSV0006	415,343	Sch 6
08GNSV000A	190,705	Sch 6
08GNSV0008	1,525,684	Sch 8
08OALT007N	21,956	Sch 7,11,12
08OALT007R	1,010	Sch 7,11,12
08MONL0015	-	Sch 15 (MONL)
08GNSV0009	885,209	Sch 9
08GNSV009M	1,687,200	Sch 9
08APSV0010	118,486	Sch 10
08GNSV0023	4,880,734	Sch 23
08SPCL0002	-	Spec Contract
08NETMT135	4,133	Net metering
08NETMT23135	1,239	Net metering
<b>Total</b>	<b>14,055,271</b>	



Rocky Mountain Power  
 Cost Of Service By Rate Schedule  
 State of Utah  
 2010 Protocol (Non Wgt)  
 12 Months Ended June 2015  
 Meter & Services Factor

A	B	C	D	E	F	G	H	I	J	K	L	M
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	Industrial Cust 1	Industrial Cust 2	Total
1 Average Customer	740,636	15,384	274	0	158	3,045	2,466	515	82,668	1	1	845,148
2												
3												
4 Meter Cost	79,862,677	13,464,744	1,544,015	0	4,967,151	1,139,875	258,965	54,093	13,429,331	337,952	337,952	115,396,754
5												
6	<b>69.2070%</b>	<b>11.6682%</b>	<b>1.3380%</b>	<b>0.0000%</b>	<b>4.3044%</b>	<b>0.9878%</b>	<b>0.2244%</b>	<b>0.0469%</b>	<b>11.6375%</b>	<b>0.2929%</b>	<b>0.2929%</b>	<b>100.0000%</b>
7 <b>FACTOR 60</b>												
8												
9												
10 Service Cost	499,668,503	47,945,640	4,303,837	0	0	0	1,811,592	378,405	70,764,630	0	0	624,872,605
11												
12												
13 <b>FACTOR 70</b>	<b>79.9633%</b>	<b>7.6729%</b>	<b>0.6888%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>0.2899%</b>	<b>0.0606%</b>	<b>11.3246%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>100.0000%</b>

**Rocky Mountain Power**  
**Cost Of Service By Rate Schedule**  
**State of Utah**  
**2010 Protocol (Non Wgt)**  
**12 Months Ended June 2015**  
**Meter & Service Data**

Class/Schedule	COS Col	A	B	C	D		E		F		G
					Avg Custs	Average Metering Cost	Total Metering Cost	Average Service Cost	Total Service Cost		
<b>1 Residential</b>											
2 Sch 001 sec	1		709,317	107.83	\$76,485,544	674.65	\$478,539,151				
3 Sch 002 sec	1		447	107.83	\$48,198	674.65	\$301,558				
4 Sch 003 sec	1		30,872	107.83	\$3,328,934	674.65	\$20,827,793				
5 Total			740,636		\$79,862,677		\$499,668,503				
<b>6 Commercial</b>											
8 Sch 006 sec	6		13,813	728.69	\$10,065,737	3,159.91	\$43,649,099				
9 Sch 006 pri	6		192	11,413.18	\$2,192,394	0.00	\$0				
10 Sch 008 sec	8		112	1,683.89	\$188,636	23,306.51	\$2,610,889				
11 Sch 008 pri	8		54	13,879.98	\$748,029	0.00	\$0				
12 Sch 009 sub trn	9		36	31,388.00	\$1,129,968	0.00	\$0				
13 Sch 023 sec	23		79,378	162.41	\$12,891,529	856.72	\$68,004,884				
14 Sch 023 pri	23		66	212.22	\$14,072	0.00	\$0				
15 Total			93,652		\$27,230,365		\$114,264,873				
<b>16 Industrial</b>											
18 Sch 006 sec	6		1,360	728.69	\$990,807	3,159.91	\$4,296,541				
19 Sch 006 pri	6		19	11,413.18	\$215,805	0.00	\$0				
20 Sch 008 sec	8		73	1,683.89	\$122,315	23,306.51	\$1,692,947				
21 Sch 008 pri	8		35	13,879.98	\$485,035	0.00	\$0				
22 Sch 009 sub trn	9		120	31,388.00	\$3,774,407	0.00	\$0				
23 Sch 023 sec	23		3,221	162.41	\$523,159	856.72	\$2,759,745				
24 Sch 023 pri	23		3	212.22	\$571	0.00	\$0				
25 Cust 1 spec contract	1		1	337,951.97	\$337,952	0.00	\$0				
26 Cust 2 spec contract	1		1	337,951.97	\$337,952	0.00	\$0				
27 Total			4,832		\$6,788,004		\$8,749,234				
<b>28 Irrigation</b>											
30 Sch 010 sec	10		3,042	366.64	\$1,115,323	0.00	\$0				
31 Sch 010 pri	10		3	8,184.00	\$24,552	0.00	\$0				
32 Total			3,045		\$1,139,875		\$0				
<b>33 Street Lighting</b>											
35 Sch 15 - TS sec	15		2,466	105.00	\$258,965	734.53	\$1,811,592				
36 Sch 15 - MONL sec	15		515	105.00	\$54,093	734.53	\$378,405				
37 Total			2,982		\$313,058		\$2,189,997				
<b>38 OSPA</b>											
40 Sch 006 sec	6		0	728.69	\$0	3,159.91	\$0				
41 Sch 008 pri	8		0	13,879.98	\$0	0.00	\$0				
42 Sch 009 sub trn	9		2	31,388.00	\$62,776	0.00	\$0				
43 Sch 023 sec	23		0	162.41	\$0	856.72	\$0				
44 Total			2		\$62,776		\$0				
<b>45 State of Utah</b>											
47 Total			845,148		\$115,396,754		\$624,872,605				

**Rocky Mountain Power**  
**Cost Of Service By Rate Schedule**  
 State of Utah  
 2010 Protocol (Non Wgt)  
 12 Months Ended June 2015  
 Uncollectables Factor

	A	B	C	D	E	F	G	H	I	J	K	L	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	Industrial Cust 1	Industrial Cust 2	Total	
1 <b>Revenue</b>													
2 Residential	661,595,338											661,595,338	
3 Com / Ind		520,951,038	162,435,073		274,874,422				137,738,935			1,095,999,468	
4 Irrigation						13,948,796						13,948,796	
5 Total	661,595,338	520,951,038	162,435,073	-	274,874,422	13,948,796	-	-	137,738,935	-	-	1,771,543,602	
6													
7													
8 <b>Uncollectables</b>													
9 Write-off	(6,083,797)	(366,079)	(114,145)	-	(193,158)	(35,491)	-	-	(96,791)	-	-	(6,889,461)	
10 Recovery	2,870,074	166,530	51,925	-	87,868	20,134	-	-	44,030	-	-	3,240,561	
11 Net Write Off	(3,213,723)	(199,549)	(62,220)	-	(105,290)	(15,357)	-	-	(52,761)	-	-	(3,648,900)	
12													
13													
14 <b>FACTOR 80</b>	<b>88.0738%</b>	<b>5.4687%</b>	<b>1.7052%</b>	<b>0.0000%</b>	<b>2.8855%</b>	<b>0.4209%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>1.4459%</b>	<b>0.0000%</b>	<b>0.0000%</b>	<b>100.0000%</b>	

Uncollectables	Writeoffs	Recoveries	Net Write-offs
Residential	(6,083,797)	2,870,074	(3,213,723)
Commercial	(660,658)	302,277	(358,382)
Industrial	(109,514)	48,076	(61,438)
Irrigation	(35,491)	20,134	(15,357)
Total	(6,889,461)	3,240,561	(3,648,900)

Rocky Mountain Power  
 Cost Of Service By Rate Schedule  
 State of Utah  
 2010 Protocol (Non Wgt)  
 12 Months Ended June 2015  
 Revenue - Normalized

Line	A	B	C	D	E	F	G	H	I	J	K	L	M	N
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	Industrial Cust 1	Industrial Cust 2	Total		
1	661,595,338	-	-	-	-	-	-	-	-	-	-	661,595,338	-	-
2	-	453,658,903	78,475,285	-	41,939,264	-	-	-	-	-	-	705,741,743	-	-
3	-	67,292,135	83,959,788	-	219,855,500	13,948,796	-	-	6,070,644	27,176,952	35,062,890	453,366,705	-	-
4	-	-	-	12,123,902	-	-	536,865	1,379,767	-	-	-	14,040,534	-	-
5	-	-	-	-	13,079,658	-	-	-	-	-	-	13,079,658	-	-
6	-	-	-	-	-	-	-	-	-	-	-	-	-	-
7	-	-	-	-	-	-	-	-	-	-	-	-	-	-
8	-	-	-	-	-	-	-	-	-	-	-	-	-	-
9	-	-	-	-	-	-	-	-	-	-	-	-	-	-
10	-	-	-	-	-	-	-	-	-	-	-	-	-	-
11	-	-	-	-	-	-	-	-	-	-	-	-	-	-
12	-	-	-	-	-	-	-	-	-	-	-	-	-	-
13	661,595,338	520,951,038	162,435,073	12,123,902	274,874,422	13,948,796	536,865	1,379,767	137,738,935	27,176,952	35,062,890	1,847,823,978	-	-
14	-	-	-	-	-	-	-	-	-	-	-	-	-	-
15	-	-	-	-	-	-	-	-	-	-	-	-	-	-
16	-	-	-	-	-	-	-	-	-	-	-	-	-	-
17	33,040	1,751,704	301,971	-	158,854	206,563	4,662	-	508,602	-	-	2,965,396	-	-
18	-	-	-	-	-	-	-	-	-	-	-	-	-	-
19	-	-	-	-	-	-	-	-	-	-	-	-	-	-
20	-	-	-	-	-	-	-	-	-	-	-	-	-	-
21	-	-	-	-	-	-	-	-	-	-	-	-	-	-
22	-	-	-	-	-	-	-	-	-	-	-	-	-	-
23	661,628,378	522,702,742	162,737,044	12,123,902	275,033,276	14,155,359	541,527	1,379,767	138,247,537	27,176,952	35,062,890	1,850,789,374	-	-
24	35.75%	28.24%	8.79%	0.66%	14.86%	0.76%	0.03%	0.07%	7.47%	1.47%	1.89%	100.00%	-	-
25	-	-	-	-	-	-	-	-	-	-	-	-	-	-
26	-	-	-	-	-	-	-	-	-	-	-	-	-	-
27	-	-	-	-	-	-	-	-	-	-	-	-	-	-
28	-	-	-	-	-	-	-	-	-	-	-	-	-	-
29	661,628,378	522,702,742	162,737,044	12,123,902	275,033,276	14,155,359	541,527	1,379,767	138,247,537	27,176,952	35,062,890	1,850,789,374	-	-

Rocky Mountain Power  
 Cost Of Service By Rate Schedule  
 State of Utah  
 2010 Protocol (Non Wgt)  
 12 Months Ended June 2015  
 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 Irrigation Sch 10	G Traffic Signals Schedule 15	H General Small Dist. Schedule 23	I Total Firm Revenues
1	<u>Firm Revenues</u>								
2	Residential	661,595,338							661,595,338
3	Commercial		453,658,903	78,475,285	41,939,264		131,668,291		705,741,743
4	Industrial		67,292,135	83,859,788	219,855,500	13,948,796	6,070,644		391,126,863
5	Lighting						536,865		536,865
6	Interdepartmental								-
7									
8									
9	Total Firm Revenue	\$661,595,338	\$520,951,038	\$162,435,073	\$261,794,764	\$13,948,796	\$536,865	\$137,738,935	1,759,000,809
10									
11									
12	<u>AGA Revenues</u>								
13	Residential	33,040							33,040
14	Commercial		1,752,676	303,183	162,029		508,690		2,726,578
15	Industrial		{872}	{1,213}	{3,475}	206,663	{63}		201,116
16	Lighting						4,662		4,662
17	Interdepartmental								-
18									
19									
20	Total AGA Revenues	\$33,040	\$1,751,704	\$301,971	\$158,854	\$206,663	\$4,662	\$508,602	2,965,396

Rocky Mountain Power  
 Cost Of Service By Rate Schedule  
 State of Utah  
 2010 Protocol (Non Wgt)  
 12 Months Ended June 2015  
 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
		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	Industrial Cust 1	Industrial Cust 2			
450	Forfeited Discounts & Int														
	257 Residential Discounts	2,455,014	-	-	-	-	-	-	-	-	-	-	-	-	-
	F44	846,942	126,659	1,500	-	326	-	-	-	718,457	-	-	-	-	-
	258 Commercial Discounts	280,995	49,176	3,838	-	4,289	108,618	-	-	115,002	36	36	-	-	-
	F45	44,251	-	-	-	-	-	8,607	1,798	-	-	-	-	-	-
	260 Other Discounts	-	-	-	33,846	-	-	-	-	-	-	-	-	-	-
	F46	-	-	-	33,846	-	-	8,607	1,798	-	-	-	-	-	-
	<b>Total Account 450</b>	<b>3,627,201</b>	<b>175,836</b>	<b>5,338</b>	<b>33,846</b>	<b>4,615</b>	<b>108,618</b>	<b>8,607</b>	<b>1,798</b>	<b>833,459</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>	<b>36</b>
451	Misc. Service Revenues														
	70 Returned Checks	414,631	7,462	133	4,704	77	1,477	1,196	250	40,097	0	0	-	-	-
	F21	936,971	237,989	56,857	3,415	-	17,560	111	657	69,132	-	-	-	-	-
	- Fac Chg Buyout	269,017	163,104	32,073	-	26,476	744	-	-	46,620	-	-	-	-	-
	F44	396,373	59,277	702	-	152	-	-	-	336,242	-	-	-	-	-
	145 Connect Fee	1,398,659	9,066	-	-	-	-	-	-	-	-	-	-	-	-
	F43	503,760	436,456	161	5,716	93	1,794	1,453	304	48,716	1	1	-	-	-
	146 Reconnect Fee	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Account 451</b>	<b>3,919,411</b>	<b>476,897</b>	<b>89,925</b>	<b>13,834</b>	<b>26,799</b>	<b>21,575</b>	<b>2,761</b>	<b>1,211</b>	<b>540,807</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>	<b>1</b>
454	Rent From Electric Prop														
	75 All Other	3,278,178	1,021,396	323,995	2,292	-	44,273	691	527	305,400	-	-	-	-	-
	F44	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	<b>Total Account 454</b>	<b>3,278,178</b>	<b>1,021,396</b>	<b>323,995</b>	<b>2,292</b>	<b>-</b>	<b>44,273</b>	<b>691</b>	<b>527</b>	<b>305,400</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
456	Other Electric Revenues														
	79 Other Electric Revenues	(359,935)	(98,055)	(32,637)	(673)	(67,129)	(2,609)	(83)	(148)	(25,043)	(7,059)	(6,748)	-	-	-
	F40	-	-	-	-	-	-	-	-	-	-	-	-	-	-
	163 Billing Services	(359,935)	(98,055)	(32,637)	(673)	(67,129)	(2,609)	(83)	(148)	(25,043)	(7,059)	(6,748)	-	-	-
	<b>Total Account 456</b>	<b>(359,935)</b>	<b>(98,055)</b>	<b>(32,637)</b>	<b>(673)</b>	<b>(67,129)</b>	<b>(2,609)</b>	<b>(83)</b>	<b>(148)</b>	<b>(25,043)</b>	<b>(7,059)</b>	<b>(6,748)</b>	<b>-</b>	<b>-</b>	<b>-</b>

Rocky Mountain Power  
 Cost Of Service By Rate Schedule  
 State of Utah  
 2010 Protocol (Non Wgt)  
 12 Months Ended June 2015  
 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	Sch 9 - Cust 1	142,189			344,972	177,706					\$664,867
2	Sch 9 - Cust 2	27,677			243,304	166,805				7,375	\$445,162
3	Sch 9 - Cust 3	1,001			431	19,629					\$21,062
4	Sch 9 - Cust 4	182,378			170,640	274,445					\$1,623,397
5	Sch 9 - Cust 5	281,006			995,935	1,745,566					\$5,454,885
6	Sch 9 - Cust 6	49,745			150,859	242,276				5,431	\$448,311
7	Sch 9 - Cust 7			47,069	95,483	43,831					\$186,383
8	Sch 9 - Cust 8			54,540							\$54,540
9	Sch 9 - Cust 9				139,923	100,689					\$240,612
10	Sch 9 - Cust 10					9,857					\$9,857
11	Sch 9 - Cust 11		481	103,724		229,867					\$334,072
12	Sch 9 - Cust 12				1,210	19,358					\$20,567
13	Sch 9 - Cust 13	3,905			97,596	64,943					\$166,444
14	Sch 9 - Cust 14				58,036	21,278					\$79,314
15	Sch 9 - Cust 15				23,161	14,563					\$46,384
16	Sch 9 - Cust 16			40,999							\$40,999
17	Sch 9 - Cust 17			41,624							\$41,624
18											
19											
20											
21											
22											
23											
24											
25											
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30											
31											
32											
33											
34											
35	Total Schedule 09	687,901	481	287,956	1,829,854	3,928,671	3,130,813			12,806	\$9,878,482
36	Special Contract - Cust 1	24,908				214,552	104,410				\$343,870
37											
38											
39	Total Direct Assignments	712,809	481	287,956	1,829,854	4,143,223	3,235,223			12,806	\$10,222,352

**Rocky Mountain Power**  
**Cost Of Service By Rate Schedule**  
**State of Utah**  
**2010 Protocol (Non Wgt)**  
**12 Months Ended June 2015**  
**Distribution Direct Assignment Summary**

A Line	B FERC Account	C Total Distribution Investment	D St Lighting	E Demand		G Customer		I Meters
				F Primary	F Secondary	G Primary	G Secondary	
1	360	37,492,679	-	37,492,679	-	-	-	-
2	361	47,792,824	-	47,792,824	-	-	-	-
3	362	460,967,340	-	460,967,340	-	-	-	-
4	364	347,528,244	4,019,781	342,649,692	858,771	-	-	-
5	365	227,300,937	1,702,320	139,013,868	86,584,749	-	-	-
6	366	180,027,446	25,971	122,185,001	57,816,474	-	-	-
7	367	492,447,044	1,286,359	361,101,336	130,059,349	-	-	-
8	368	461,359,805	-	461,359,805	-	-	-	-
9	369	247,394,868	-	247,394,868	-	-	247,394,868	-
10	370	77,249,232	-	77,249,232	-	-	-	77,249,232
11	371	4,572,361	4,572,361	-	-	-	-	-
12	372	-	-	-	-	-	-	-
13	373	24,417,797	24,417,797	-	-	-	-	-
14								
15	TOTAL	2,608,550,576	36,024,589	2,297,206,643	275,319,344	-	247,394,868	77,249,232



