



1407 W North Temple, Suite 310
Salt Lake City, Utah 84116

June 15, 2017

VIA ELECTRONIC FILING

Public Service Commission of Utah
Heber M. Wells Building, 4th Floor
160 East 300 South
Salt Lake City, UT 84114

Attention: Gary Widerburg
Commission Secretary

Re: Docket No. 17-999-01 - Annual Cost of Service Study - 2016

Rocky Mountain Power hereby submits for filing its Annual Cost of Service Study for 2016. In compliance with the Public Service Commission's letter of May 29, 2014, enclosed is a class cost of service study based on annual results of operations in 2016, including workpapers.

It is respectfully requested that all formal correspondence and staff requests regarding this matter be addressed to:

By E-mail (preferred): datarequest@pacificorp.com
bob.lively@pacificorp.com

By regular mail: Data Request Response Center
PacifiCorp
825 NE Multnomah St., Suite 2000
Portland, OR 97232

Informal inquiries may be directed to Bob Lively, Regulatory Manager, at (801) 220-4052.

Sincerely,

Jeffrey K. Larsen
Vice President, Regulation

Enclosures

Cc: DPU
OCS

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
12 Months Ended Dec 2016
2010 Protocol (Non Wgt)
7.76% = Earned Return on Rate Base

A	B	C	D	E	F	G	H	I	J	K	L	M	
Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Production 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	714,911,003	7.39%	0.95	729,825,679	410,199,993	96,756,093	188,275,442	30,712,126	3,882,025	14,914,676	2.09%
2	6	General Service - Large	534,249,881	8.88%	1.15	504,431,991	353,311,473	79,192,605	67,539,760	1,810,825	2,577,328	(29,817,891)	-5.58%
3	8	General Service - Over 1 MW	149,673,734	7.90%	1.02	148,602,587	106,998,863	23,272,728	17,421,254	171,257	738,485	(1,071,147)	-0.72%
4	7,11,12	Street & Area Lighting	11,494,405	13.70%	1.77	9,166,004	3,462,447	587,104	4,810,888	261,540	44,025	(2,328,402)	-20.26%
5	9	General Service - High Voltage	268,390,323	6.13%	0.79	290,183,428	237,874,097	51,184,908	37,564	(254,647)	1,341,506	21,793,104	8.12%
6	10	Irrigation	17,795,590	7.59%	0.98	17,955,755	11,933,873	2,489,075	3,502,337	(62,227)	92,698	160,166	0.90%
7	15	Traffic Signals	767,509	10.66%	1.37	674,865	364,670	70,559	155,392	81,086	3,159	(92,643)	-12.07%
8	15	Outdoor Lighting	1,238,313	13.82%	1.78	978,057	747,014	125,539	82,475	18,768	4,261	(260,256)	-21.02%
9	23	General Service - Small	136,228,783	8.73%	1.13	129,400,774	82,217,699	18,383,148	26,537,160	1,567,551	695,217	(6,828,009)	-5.01%
10	SpC	Customer 1	30,181,802	4.87%	0.63	34,752,108	28,460,275	5,974,038	69,394	90,594	157,807	4,570,307	15.14%
11	SpC	Customer 2	44,566,531	8.35%	1.08	43,526,627	36,849,565	6,332,869	76,720	97,297	170,176	(1,039,904)	-2.33%
12		Total Utah Jurisdiction	1,909,497,874	7.76%	1.00	1,909,497,874	1,272,419,969	284,368,666	308,508,384	34,494,167	9,706,687	(0)	0.00%

Footnotes :

- Column C : Annual revenues based on January 2016 thru December 2016 data.
- Column D : Calculated Return on Ratebase per January 2016 thru December 2016 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 January 2016 thru December 2016 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per the January 2016 thru December 2016 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the January 2016 thru December 2016 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the January 2016 thru December 2016 Embedded COS Study.
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2016 thru December 2016 Embedded COS Study.
- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2016 thru December 2016 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 Dec 2016
2010 Protocol (Non Wgt)
7.76% = Target Return on Rate Base

A	B	C	D	E	F	G	H	I	J	K	L	M	
Line No.	Schedule No.	Description	Annual Revenue	Return on Rate Base	Rate of Return Index	Total Cost of Service	Production 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	714,911,003	7.39%	0.95	729,825,679	410,199,993	96,756,093	188,275,442	30,712,126	3,882,025	14,914,676	2.09%
2	6	General Service - Large	534,249,881	8.88%	1.15	504,431,991	353,311,473	79,192,605	67,539,760	1,810,825	2,577,328	(29,817,891)	-5.58%
3	8	General Service - Over 1 MW	149,673,734	7.90%	1.02	148,602,587	106,998,863	23,272,728	17,421,254	171,257	738,485	(1,071,147)	-0.72%
4	7,11,12	Street & Area Lighting	11,494,405	13.70%	1.77	9,166,004	3,462,447	587,104	4,810,888	261,540	44,025	(2,328,402)	-20.26%
5	9	General Service - High Voltage	268,390,323	6.13%	0.79	290,183,428	237,874,097	51,184,908	37,564	(254,647)	1,341,506	21,793,104	8.12%
6	10	Irrigation	17,795,590	7.59%	0.98	17,955,755	11,933,873	2,489,075	3,502,337	(62,227)	92,698	160,166	0.90%
7	15	Traffic Signals	767,509	10.66%	1.37	674,865	364,670	70,559	155,392	81,086	3,159	(92,643)	-12.07%
8	15	Outdoor Lighting	1,238,313	13.82%	1.78	978,057	747,014	125,539	82,475	18,768	4,261	(260,256)	-21.02%
9	23	General Service - Small	136,228,783	8.73%	1.13	129,400,774	82,217,699	18,383,148	26,537,160	1,567,551	695,217	(6,828,009)	-5.01%
10	SpC	Customer 1	30,181,802	4.87%	0.63	34,752,108	28,460,275	5,974,038	69,394	90,594	157,807	4,570,307	15.14%
11	SpC	Customer 2	44,566,531	8.35%	1.08	43,526,627	36,849,565	6,332,869	76,720	97,297	170,176	(1,039,904)	-2.33%
12		Total Utah Jurisdiction	1,909,497,874	7.76%	1.00	1,909,497,874	1,272,419,969	284,368,666	308,508,384	34,494,167	9,706,687	0	0.00%

Footnotes :

- Column C : Annual revenues based on January 2016 thru December 2016 data.
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- Column L : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Dollars.
- Column M : Increase or Decrease Required to Move From Annual Revenue to Full Cost of Service Percent.

Distribution Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Function
State of Utah
2010 Protocol (Non Wgt)
12 Months Ended Dec 2016

A	B	C	D	E	F	G	H	I	J	K	L	M	N	Chk Total
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	-	
13 Operating Expenses														
14 Operation & Maintenance Expenses	95,785,851	55,373,935	21,957,470	5,793,312	2,491,917	544,494	1,088,092	50,019	20,122	8,329,802	62,465	74,222	-	
15 Depreciation Expense	53,809,735	34,146,384	9,974,200	2,442,865	1,670,461	93,737	567,401	34,770	18,310	4,816,716	9,446	9,446	-	
16 Amortization Expense	(1,204,753)	(734,058)	(264,619)	(67,432)	(15,700)	(1,137)	(14,630)	(632)	(354)	(105,972)	(109)	(110)	-	
17 Taxes Other Than Income	17,296,303	10,552,020	3,872,635	985,950	161,609	3,568	215,660	8,567	4,873	1,490,906	443	72	-	
18 Income Taxes - Federal	31,399,519	15,640,609	10,015,880	2,148,239	16,294	(45,287)	408,186	21,814	20,888	3,182,043	(4,387)	(4,762)	-	
19 Income Taxes - State	4,266,673	2,125,299	1,360,992	291,910	2,214	(6,154)	55,466	2,964	2,838	432,387	(596)	(647)	-	
20 Income Taxes Deferred	9,172,968	5,596,187	2,053,824	522,892	85,708	1,892	114,374	4,543	2,584	790,691	235	38	-	
21 Investment Tax Credit Adj	(950,981)	(580,168)	(212,924)	(54,209)	(8,886)	(196)	(11,857)	(471)	(268)	(81,973)	(24)	(4)	-	
22 Misc Revenues & Expense	16,754	5,696	4,677	1,373	35	2,963	147	4	8	1,123	350	377	-	
23														
24 Total Operating Expenses	209,592,070	122,125,903	48,762,135	12,064,900	4,403,652	599,880	2,442,839	121,580	69,002	18,855,724	67,823	78,632	-	
25														
26 Rate Base :														
27 Electric Plant In Service	2,979,671,519	1,815,780,558	654,413,921	166,751,524	38,842,060	2,640,550	36,186,802	1,563,351	875,613	262,116,967	250,086	250,086	-	
29 Plant Held For Future Use	5,459,351	2,835,848	1,641,727	445,128	3,417	-	-	82,053	1,254	795	-	-	-	
30 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	
31 Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	
32 Prepayments	2,947,686	1,796,289	647,389	164,961	38,425	2,612	35,798	1,547	866	259,303	247	247	-	
33 Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	
34 Materials & Supplies	13,625,823	8,303,434	2,992,588	762,543	177,622	12,075	165,480	7,149	4,004	1,198,642	1,144	1,144	-	
35 Misc Deferred Debits	70,600,194	43,023,017	15,505,652	3,951,003	920,322	62,565	857,408	37,042	20,747	6,210,587	5,926	5,926	-	
36 Cash Working Capital	4,220,611	2,414,307	1,002,162	257,754	96,451	20,103	48,810	2,267	1,081	372,604	2,317	2,754	-	
37 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
38 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	
39														
40 Total Rate Base Additions	3,076,525,183	1,874,153,452	676,203,439	172,332,914	40,078,298	2,737,905	37,376,352	1,612,610	903,107	270,607,230	259,719	260,156	-	
41														
42 Rate Base Deductions :														
43 Accum Provision For Depreciation	(971,867,505)	(593,192,502)	(206,210,341)	(52,690,175)	(20,163,994)	(1,225,762)	(11,178,998)	(543,191)	(263,081)	(86,167,277)	(116,092)	(116,092)	-	
44 Accum Provision For Amortization	(32,225,482)	(19,637,871)	(7,077,560)	(1,803,436)	(420,081)	(28,558)	(391,364)	(16,908)	(9,470)	(2,834,824)	(2,705)	(2,705)	-	
45 Accum Deferred Income Taxes	(520,105,360)	(316,518,255)	(116,172,346)	(29,577,323)	(4,931,901)	(366,045)	(6,473,339)	(264,252)	(158,006)	(45,574,558)	(34,668)	(34,668)	-	
46 Unamortized ITC	(44,335)	(26,996)	(9,899)	(2,519)	(410)	(31)	(552)	(23)	(14)	(3,885)	(3)	(3)	-	
47 Customer Advance For Construction	(5,914,470)	(2,240,558)	(442,381)	(60,599)	(38,554)	(229,116)	(71,103)	(22,264)	(35,921)	(2,746,063)	-	(27,911)	-	
48 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
49 Misc Rate Base Deductions	(29,522,814)	(17,149,882)	(6,669,873)	(1,733,320)	(350,633)	(575,508)	(348,099)	(14,688)	(9,258)	(2,531,679)	(67,422)	(72,453)	-	
50														
51 Total Rate Base Deductions	(1,559,679,966)	(948,766,064)	(336,582,400)	(85,867,372)	(25,905,573)	(2,425,018)	(18,463,455)	(861,326)	(475,749)	(139,858,287)	(220,889)	(253,832)	-	
52														
53 Total Rate Base	1,516,845,217	925,387,388	339,621,039	86,465,542	14,172,724	312,887	18,912,897	751,284	427,358	130,748,943	38,830	6,324	-	
54														
55 Calculated Return On Rate Base		7.39%	8.88%	7.90%	13.70%	6.13%	7.59%	10.66%	13.82%	8.73%	4.87%	8.35%	-	
56														
57 Return On Rate Base	7.76%	117,645,222	71,772,257	26,340,718	6,706,194	1,099,224	24,267	1,466,868	58,269	33,146	10,140,777	3,012	491	
58 Total Operating Expenses	207,944,724	124,243,124	46,392,630	11,988,935	3,882,195	603,040	2,462,149	108,089	52,958	18,064,478	68,516	78,609	-	
59 Revenue Credits	(17,081,562)	(7,739,939)	(5,193,588)	(1,273,875)	(170,532)	(589,744)	(426,680)	(10,966)	(3,629)	(1,668,095)	(2,134)	(2,379)	-	
60														
61 Total Revenue Requirements	308,508,384	188,275,442	67,539,760	17,421,254	4,810,888	37,564	3,502,337	155,392	82,475	26,537,160	69,394	76,720	-	
62														
63														
64 Return On Rate Base @ Target ROR	7.76%	117,645,222	71,772,257	26,340,718	6,706,194	1,099,224	24,267	1,466,868	58,269	33,146	10,140,777	3,012	491	
65 Total Op. exp. Adjusted for Taxes	207,944,724	124,243,124	46,392,630	11,988,935	3,882,195	603,040	2,462,149	108,089	52,958	18,064,478	68,516	78,609	-	
66 Revenue Credits	(17,081,562)	(7,739,939)	(5,193,588)	(1,273,875)	(170,532)	(589,744)	(426,680)	(10,966)	(3,629)	(1,668,095)	(2,134)	(2,379)	-	
67														
68 Total Target Revenue Requirements	308,508,384	188,275,442	67,539,760	17,421,254	4,810,888	37,564	3,502,337	155,392	82,475	26,537,160	69,394	76,720	-	

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Distribution Substations Summary
 State of Utah
 2010 Protocol (Non Wgt)
 12 Months Ended Dec 2016

A	B	C	D	E	F	G	H	I	J	K	L	M	N	Chk Total
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	-	
Operating Revenues	50,387,015	25,069,587	16,048,267	3,903,053	117,554	73,545	697,997	15,123	10,121	4,432,607	9,344	9,817	-	
Operating Expenses														
83 Operation & Maintenance Expenses	16,801,252	8,970,416	4,708,652	1,269,064	103,818	85,277	235,172	5,205	3,016	1,398,580	9,992	12,059	-	
84 Depreciation Expense	(10,736,078)	(5,498,859)	(3,298,837)	(897,536)	4,038	768	(163,863)	(2,211)	(1,436)	(878,288)	73	73	-	
85 Amortization Expense	(211,800)	(129,050)	(46,521)	(11,855)	(2,760)	(200)	(2,572)	(111)	(62)	(18,630)	(19)	(19)	-	
86 Taxes Other Than Income	3,040,757	1,855,086	680,824	173,334	28,411	627	37,914	1,506	857	262,107	78	13	-	
87 Income Taxes - Federal	12,409,133	6,021,438	4,128,338	970,391	(3,082)	(2,978)	172,388	3,709	2,707	1,116,994	(155)	(616)	-	
88 Income Taxes - State	1,686,195	818,213	560,973	131,860	(419)	(405)	23,425	504	368	151,781	(21)	(84)	-	
89 Income Taxes Deferred	1,610,351	982,433	360,557	91,796	15,046	332	20,079	798	454	138,809	41	7	-	
90 Investment Tax Credit Adj	(167,186)	(101,996)	(37,433)	(9,530)	(1,562)	(34)	(2,085)	(83)	(47)	(14,411)	(4)	(1)	-	
91 Misc Revenues & Expense	2,945	1,001	822	241	6	521	26	1	1	197	62	66	-	
92														
93														
94 Total Operating Expenses	24,435,570	12,916,683	7,057,376	1,717,765	143,497	83,909	320,483	9,318	5,858	2,157,138	10,046	11,497	-	
95														
96														
97 Rate Base :														
98 Electric Plant In Service	532,432,068	281,121,801	156,107,277	42,187,915	809,493	34,139	7,847,210	133,019	82,858	44,101,889	3,233	3,233	-	
99 Plant Held For Future Use	959,775	498,553	288,622	78,255	601	-	14,425	221	140	78,958	-	-	-	
100 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	
101 Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	
102 Prepayments	518,215	315,795	113,813	29,001	6,755	459	6,293	272	152	45,587	43	43	-	
103 Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	
104 Materials & Supplies	2,395,473	1,459,776	526,109	134,058	31,227	2,123	29,092	1,257	704	210,726	201	201	-	
105 Misc Deferred Debits	12,411,789	7,563,614	2,725,954	694,602	161,796	10,999	150,736	6,512	3,647	1,091,845	1,042	1,042	-	
106 Cash Working Capital	828,793	457,346	215,615	55,612	13,155	3,481	10,344	357	172	71,831	404	476	-	
107 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
108 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	
109														
110 Total Rate Base Additions	549,546,112	291,416,884	159,977,391	43,179,442	1,023,027	51,201	8,058,101	141,637	87,674	45,600,836	4,924	4,995	-	
111														
112 Rate Base Deductions :														
113 Accum Provision For Depreciation	(122,560,096)	(64,675,242)	(35,943,946)	(9,705,309)	(216,298)	(9,968)	(1,809,609)	(31,476)	(19,524)	(10,146,838)	(944)	(944)	-	
114 Accum Provision For Amortization	(5,665,365)	(3,452,414)	(1,244,263)	(317,051)	(73,852)	(5,021)	(68,803)	(2,972)	(1,665)	(498,373)	(475)	(475)	-	
115 Accum Deferred Income Taxes	(90,969,655)	(55,373,652)	(20,316,566)	(5,171,601)	(853,791)	(63,946)	(1,132,747)	(46,210)	(27,690)	(7,971,339)	(6,056)	(6,056)	-	
116 Unamortized ITC	(7,794)	(4,746)	(1,740)	(443)	(72)	(5)	(97)	(4)	(2)	(683)	(1)	(1)	-	
117 Customer Advance For Construction	(1,039,787)	(393,899)	(77,772)	(10,654)	(6,778)	(40,279)	(12,500)	(3,914)	(6,315)	(482,769)	-	(4,907)	-	
118 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
119 Misc Rate Base Deductions	(5,190,226)	(3,015,016)	(1,172,590)	(304,724)	(61,643)	(101,176)	(61,197)	(2,582)	(1,628)	(445,079)	(11,853)	(12,738)	-	
120														
121 Total Rate Base Deductions	(225,432,923)	(126,914,969)	(58,756,876)	(15,509,782)	(1,212,433)	(220,396)	(3,084,954)	(87,159)	(56,824)	(19,545,080)	(19,329)	(25,121)	-	
122														
123 Total Rate Base	324,113,189	164,501,915	101,220,515	27,669,660	(189,406)	(169,195)	4,973,147	54,478	30,850	26,055,756	(14,406)	(20,125)	-	
124														
125 Calculated Return On Rate Base		7.39%	8.88%	7.90%	13.70%	6.13%	7.59%	10.66%	13.82%	8.73%	4.87%	8.35%	-	
126														
127 Return On Rate Base	7.76%	25,137,943	12,758,628	7,850,577	2,146,035	(14,690)	(13,123)	385,713	4,225	2,393	2,020,862	(1,117)	(1,561)	
128 Total Operating Expenses	23,931,761	13,295,052	6,351,169	1,693,456	150,466	82,200	325,561	8,340	4,699	1,999,458	9,789	11,572	-	
129 Revenue Credits	(3,508,628)	(1,579,095)	(1,068,528)	(261,085)	(36,146)	(125,967)	(89,083)	(2,306)	(752)	(344,704)	(454)	(507)	-	
130														
131 Total Revenue Requirements	45,561,076	24,474,585	13,133,218	3,578,406	99,630	(56,890)	622,190	10,260	6,340	3,675,617	8,217	9,504	-	
132														
133														
134 Return On Rate Base @ Target ROR	7.76%	25,137,943	12,758,628	7,850,577	2,146,035	(14,690)	(13,123)	385,713	4,225	2,393	2,020,862	(1,117)	(1,561)	
135 Total Op. exp. Adjusted for Taxes	23,931,761	13,295,052	6,351,169	1,693,456	150,466	82,200	325,561	8,340	4,699	1,999,458	9,789	11,572	-	
136 Revenue Credits	(3,508,628)	(1,579,095)	(1,068,528)	(261,085)	(36,146)	(125,967)	(89,083)	(2,306)	(752)	(344,704)	(454)	(507)	-	
137														
138 Total Target Revenue Requirements	45,561,076	24,474,585	13,133,218	3,578,406	99,630	(56,890)	622,190	10,260	6,340	3,675,617	8,217	9,504	-	

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Distribution Transformers
 State of Utah
 2010 Protocol (Non Wgt)
 12 Months Ended Dec 2016

A	B	C	D	E	F	G	H	I	J	K	L	M	N	Chk Total
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	-	
Operating Revenues	68,758,712	40,805,434	16,707,743	3,590,486	630,051	92,878	1,166,199	15,932	67,204	5,659,597	11,340	11,848	-	
223 Operating Expenses														
224 Operation & Maintenance Expenses	4,433,233	2,537,869	1,017,579	264,375	68,952	90,187	54,752	2,039	1,507	372,577	10,592	12,804	-	
225 Depreciation Expense	12,594,082	7,767,808	2,896,893	660,076	55,421	822	232,818	2,069	8,770	969,249	78	78	-	
226 Amortization Expense	(226,677)	(138,115)	(49,789)	(12,687)	(2,954)	(214)	(2,753)	(119)	(67)	(19,939)	(21)	(21)	-	
227 Taxes Other Than Income	3,254,344	1,985,390	728,646	185,509	30,407	671	40,577	1,612	917	280,518	83	14	-	
228 Income Taxes - Federal	19,519,809	11,623,678	4,598,417	987,160	291,125	10,197	294,558	6,860	18,573	1,687,534	1,101	607	-	
229 Income Taxes - State	2,652,418	1,579,465	624,849	134,139	39,559	1,386	40,026	932	2,524	229,308	150	82	-	
230 Income Taxes Deferred	1,720,160	1,049,424	385,143	98,055	16,072	355	21,448	852	485	148,274	44	7	-	
231 Investment Tax Credit Adj	(178,929)	(109,160)	(40,062)	(10,200)	(1,672)	(37)	(2,231)	(89)	(50)	(15,423)	(5)	(1)	-	
232 Misc Revenues & Expense	3,152	1,072	880	258	7	558	28	1	2	211	66	71	-	
233														
234 Total Operating Expenses	43,771,590	26,297,430	10,162,556	2,306,685	496,917	103,924	679,223	14,157	32,660	3,652,309	12,088	13,641	-	
235														
236														
237 Rate Base :														
238 Electric Plant In Service	541,414,837	333,924,407	124,521,270	28,381,576	2,395,067	36,537	9,999,548	89,457	376,423	41,683,630	3,460	3,460	-	
239 Plant Held For Future Use	1,027,191	533,572	308,895	83,752	643	-	15,439	236	150	84,504	-	-	-	
240 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	
241 Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	
242 Prepayments	554,615	337,976	121,808	31,038	7,230	491	6,736	291	163	48,789	47	47	-	
243 Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	
244 Materials & Supplies	2,563,734	1,562,312	563,063	143,474	33,420	2,272	31,135	1,345	753	225,528	215	215	-	
245 Misc Deferred Debits	13,283,608	8,094,891	2,917,428	743,391	173,161	11,772	161,324	6,970	3,904	1,168,538	1,115	1,115	-	
246 Cash Working Capital	814,989	476,323	186,213	46,675	17,337	3,883	10,269	379	363	70,576	447	524	-	
247 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
248 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	
249														
250 Total Rate Base Additions	559,658,973	344,929,482	128,620,677	29,429,907	2,626,858	54,955	10,224,450	98,678	381,757	43,281,564	5,284	5,361	-	
251														
252 Rate Base Deductions :														
253 Accum Provision For Depreciation	(133,456,999)	(82,296,317)	(30,673,048)	(7,003,155)	(607,856)	(10,668)	(2,452,019)	(22,780)	(91,972)	(10,297,162)	(1,010)	(1,010)	-	
254 Accum Provision For Amortization	(6,063,307)	(3,694,916)	(1,331,661)	(339,321)	(79,039)	(5,373)	(73,636)	(3,181)	(1,782)	(533,380)	(509)	(509)	-	
255 Accum Deferred Income Taxes	(96,686,575)	(58,871,886)	(21,589,436)	(5,494,208)	(894,657)	(67,853)	(1,204,686)	(49,101)	(29,508)	(8,472,388)	(6,426)	(6,426)	-	
256 Unamortized ITC	(8,342)	(5,079)	(1,863)	(474)	(77)	(6)	(104)	(4)	(3)	(731)	(1)	(1)	-	
257 Customer Advance For Construction	(1,112,823)	(421,567)	(83,235)	(11,402)	(7,254)	(43,109)	(13,378)	(4,189)	(6,759)	(516,679)	-	(5,252)	-	
258 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
259 Misc Rate Base Deductions	(5,554,793)	(3,226,794)	(1,254,954)	(326,129)	(65,973)	(108,283)	(65,496)	(2,764)	(1,742)	(476,342)	(12,686)	(13,632)	-	
260														
261 Total Rate Base Deductions	(242,882,840)	(148,516,560)	(54,934,197)	(13,174,689)	(1,654,856)	(235,292)	(3,809,319)	(82,020)	(131,765)	(20,296,681)	(20,632)	(26,830)	-	
262														
263 Total Rate Base	316,776,133	196,412,922	73,686,480	16,255,218	972,002	(180,337)	6,415,131	16,658	249,992	22,984,883	(15,347)	(21,469)	-	
264														
265 Calculated Return On Rate Base		7.39%	8.88%	7.90%	13.70%	6.13%	7.59%	10.66%	13.82%	8.73%	4.87%	8.35%	-	
266														
267 Return On Rate Base	7.76%	24,568,887	15,233,619	5,715,061	1,260,741	75,388	(13,987)	497,552	1,292	19,389	1,782,688	(1,190)	(1,665)	
268 Total Operating Expenses	43,512,574	26,746,809	9,648,452	2,292,404	461,154	102,103	685,773	13,858	23,275	3,513,213	11,814	13,721	-	
269 Revenue Credits	(3,490,353)	(1,575,675)	(1,062,182)	(259,983)	(35,457)	(123,146)	(87,973)	(2,270)	(745)	(341,981)	(445)	(496)	-	
270														
271 Total Revenue Requirements	64,591,109	40,404,752	14,301,331	3,293,162	501,085	(35,030)	1,095,351	12,880	41,919	4,953,920	10,179	11,559	-	
272														
273														
274 Return On Rate Base @ Target ROR	7.76%	24,568,887	15,233,619	5,715,061	1,260,741	75,388	(13,987)	497,552	1,292	19,389	1,782,688	(1,190)	(1,665)	
275 Total Op. exp. Adjusted for Taxes	43,512,574	26,746,809	9,648,452	2,292,404	461,154	102,103	685,773	13,858	23,275	3,513,213	11,814	13,721	-	
276 Revenue Credits	(3,490,353)	(1,575,675)	(1,062,182)	(259,983)	(35,457)	(123,146)	(87,973)	(2,270)	(745)	(341,981)	(445)	(496)	-	
277														
278 Total Target Revenue Requirements	64,591,109	40,404,752	14,301,331	3,293,162	501,085	(35,030)	1,095,351	12,880	41,919	4,953,920	10,179	11,559	-	

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Distribution Services
 State of Utah
 2010 Protocol (Non Wgt)
 12 Months Ended Dec 2016

A	B	C	D	E	F	G	H	I	J	K	L	M	N	Chk Total
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		-
Operating Revenues	34,648,798	25,832,857	3,681,477	589,394	177,681	52,638	97,099	108,632	29,594	4,066,330	6,407	6,690		
293 Operating Expenses														
294 Operation & Maintenance Expenses	2,189,972	1,240,748	502,271	132,763	37,466	50,426	25,125	1,101	632	186,358	5,922	7,159		
295 Depreciation Expense	6,864,396	5,428,188	555,609	65,129	6,762	460	6,300	19,179	4,253	778,428	44	44		
296 Amortization Expense	(126,741)	(77,223)	(27,838)	(7,094)	(1,652)	(120)	(1,539)	(66)	(37)	(11,148)	(11)	(12)		
297 Taxes Other Than Income	1,819,580	1,110,078	407,403	103,723	17,001	375	22,688	901	513	156,844	47	8		
298 Income Taxes - Federal	10,247,428	7,189,560	1,402,655	279,013	126,138	6,321	58,863	26,878	8,375	1,148,554	674	397		
299 Income Taxes - State	1,392,455	976,942	190,598	37,913	17,140	859	7,999	3,652	1,138	156,069	92	54		
300 Income Taxes Deferred	961,625	586,662	215,307	54,816	8,985	198	11,990	476	271	82,890	25	4		
301 Investment Tax Credit Adj	(100,044)	(61,034)	(22,400)	(5,703)	(935)	(21)	(1,247)	(50)	(28)	(8,624)	(3)	(0)		
302 Misc Revenues & Expense	1,763	599	492	144	4	312	16	0	1	118	37	40		
303														
304 Total Operating Expenses	23,250,435	16,394,521	3,224,098	660,705	210,910	58,811	130,193	52,072	15,117	2,489,490	6,825	7,692		
305														
306														
307 Rate Base :														
308 Electric Plant In Service	302,717,781	239,347,068	24,528,472	2,880,996	300,506	20,429	279,963	845,375	187,497	34,323,606	1,935	1,935		
309 Plant Held For Future Use	574,327	298,333	172,711	46,828	359	-	8,632	132	84	47,248	-	-		
310 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-		
311 Pensions	-	-	-	-	-	-	-	-	-	-	-	-		
312 Prepayments	310,098	188,971	68,106	17,354	4,042	275	3,766	163	91	27,279	26	26		
313 Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-		
314 Materials & Supplies	1,433,444	873,526	314,822	80,220	18,686	1,270	17,409	752	421	126,098	120	120		
315 Misc Deferred Debits	7,427,178	4,526,044	1,631,203	415,648	96,818	6,582	90,200	3,897	2,183	653,357	623	623		
316 Cash Working Capital	444,022	273,079	89,698	22,474	9,218	2,179	4,341	503	175	41,811	251	294		
317 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-		
318 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-		
319														
320 Total Rate Base Additions	312,906,850	245,507,020	26,805,010	3,463,519	429,629	30,735	404,310	850,822	190,451	35,219,399	2,955	2,998		
321														
322 Rate Base Deductions :														
323 Accum Provision For Depreciation	(101,839,867)	(80,721,804)	(8,098,135)	(917,715)	(87,741)	(5,965)	(81,743)	(286,915)	(63,438)	(11,575,282)	(565)	(565)		
324 Accum Provision For Amortization	(3,390,138)	(2,065,914)	(744,563)	(189,722)	(44,193)	(3,004)	(41,172)	(1,779)	(996)	(298,225)	(285)	(285)		
325 Accum Deferred Income Taxes	(54,027,768)	(32,898,066)	(12,063,835)	(3,070,009)	(499,316)	(37,910)	(673,206)	(27,437)	(16,492)	(4,734,314)	(3,590)	(3,590)		
326 Unamortized ITC	(4,664)	(2,840)	(1,041)	(265)	(43)	(3)	(58)	(2)	(1)	(409)	(0)	(0)		
327 Customer Advance For Construction	(622,205)	(235,708)	(46,539)	(6,375)	(4,056)	(24,103)	(7,480)	(2,342)	(3,779)	(288,887)	-	(2,936)		
328 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-		
329 Misc Rate Base Deductions	(3,105,816)	(1,804,177)	(701,674)	(182,346)	(36,887)	(60,544)	(36,620)	(1,545)	(974)	(266,334)	(7,093)	(7,622)		
330														
331 Total Rate Base Deductions	(162,990,457)	(117,728,509)	(21,655,788)	(4,366,433)	(672,235)	(131,530)	(840,279)	(320,020)	(85,681)	(17,163,451)	(11,533)	(14,999)		
332														
333 Total Rate Base	149,916,392	127,778,511	5,149,222	(902,914)	(242,606)	(100,795)	(435,969)	530,802	104,770	18,055,948	(8,578)	(12,000)		
334														
335 Calculated Return On Rate Base		7.39%	8.88%	7.90%	13.70%	6.13%	7.59%	10.66%	13.82%	8.73%	4.87%	8.35%		
336														
337 Return On Rate Base	7.76%	11,627,388	9,910,392	399,369	(70,029)	(18,816)	(7,818)	(33,813)	41,169	8,126	1,400,404	(665)	(931)	
338 Total Operating Expenses	23,392,272	16,686,869	3,188,172	661,498	219,837	57,793	129,748	42,541	11,184	2,380,222	6,672	7,736		
339 Revenue Credits	(1,711,867)	(777,480)	(520,194)	(127,761)	(16,902)	(58,289)	(42,518)	(1,090)	(362)	(166,823)	(211)	(235)		
340														
341 Total Revenue Requirements	33,307,793	25,819,781	3,067,348	463,708	184,118	(8,313)	53,417	82,619	18,948	3,613,802	5,795	6,570		
342														
343														
344 Return On Rate Base @ Target ROR	7.76%	11,627,388	9,910,392	399,369	(70,029)	(18,816)	(7,818)	(33,813)	41,169	8,126	1,400,404	(665)	(931)	
345 Total Op. exp. Adjusted for Taxes	23,392,272	16,686,869	3,188,172	661,498	219,837	57,793	129,748	42,541	11,184	2,380,222	6,672	7,736		
346 Revenue Credits	(1,711,867)	(777,480)	(520,194)	(127,761)	(16,902)	(58,289)	(42,518)	(1,090)	(362)	(166,823)	(211)	(235)		
347														
348 Total Target Revenue Requirements	33,307,793	25,819,781	3,067,348	463,708	184,118	(8,313)	53,417	82,619	18,948	3,613,802	5,795	6,570		

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Distribution Meters
 State of Utah
 2010 Protocol (Non Wgt)
 12 Months Ended Dec 2016

A	B	C	D	E	F	G	H	I	J	K	L	M	N	Chk Total
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	-	
Operating Revenues	9,472,471	6,451,467	1,079,078	167,577	85,293	273,250	105,814	27,528	6,515	1,221,387	23,847	30,716	-	
363 Operating Expenses														
364 Operation & Maintenance Expenses	2,768,278	1,773,714	362,463	72,807	130,449	75,913	29,855	5,177	1,234	301,269	7,520	7,877	-	
365 Depreciation Expense	3,293,319	2,297,387	372,924	62,473	1,950	95,500	37,074	7,634	1,683	398,605	9,045	9,045	-	
366 Amortization Expense	(36,546)	(22,268)	(8,027)	(2,046)	(476)	(34)	(444)	(19)	(11)	(3,215)	(3)	(3)	-	
367 Taxes Other Than Income	524,687	320,098	117,477	29,909	4,902	108	6,542	260	148	45,227	13	2	-	
368 Income Taxes - Federal	214,471	178,584	(21,486)	(18,887)	(38,268)	22,117	3,129	3,671	830	79,995	1,300	3,487	-	
369 Income Taxes - State	29,143	24,267	(2,920)	(2,566)	(5,200)	3,005	425	499	113	10,870	177	474	-	
370 Income Taxes Deferred	278,387	169,837	62,331	15,869	2,601	57	3,471	138	78	23,996	7	1	-	
371 Investment Tax Credit Adj	(28,848)	(17,600)	(6,459)	(1,644)	(270)	(6)	(360)	(14)	(8)	(2,487)	(1)	(0)	-	
372 Misc Revenues & Expense	508	173	142	42	1	90	4	0	0	34	11	11	-	
373														
374 Total Operating Expenses	7,043,398	4,724,191	876,445	155,956	95,690	196,750	79,697	17,345	4,067	854,296	18,069	20,894	-	
375														
376														
377 Rate Base :														
378 Electric Plant In Service	87,290,531	60,645,179	10,183,440	1,759,815	86,653	2,452,251	985,156	197,298	43,987	10,472,248	232,252	232,252	-	
379 Plant Held For Future Use	165,611	86,026	49,802	13,503	104	-	2,489	38	24	13,624	-	-	-	
380 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	-	
381 Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-	
382 Prepayments	89,419	54,491	19,639	5,004	1,166	79	1,086	47	26	7,866	8	8	-	
383 Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	-	
384 Materials & Supplies	413,342	251,886	90,781	23,132	5,388	366	5,020	217	121	36,361	35	35	-	
385 Misc Deferred Debits	2,141,672	1,305,113	470,367	119,855	27,918	1,898	26,010	1,124	629	188,400	180	180	-	
386 Cash Working Capital	117,157	70,539	22,898	5,608	3,047	1,569	1,328	148	42	11,635	151	192	-	
387 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	-	
388 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-	
389														
390 Total Rate Base Additions	90,217,733	62,413,235	10,836,927	1,926,916	124,275	2,456,164	1,021,089	198,871	44,831	10,730,134	232,625	232,666	-	
391														
392 Rate Base Deductions :														
393 Accum Provision For Depreciation	(40,478,504)	(28,227,964)	(4,595,042)	(771,821)	(25,301)	(1,170,783)	(455,777)	(93,636)	(20,657)	(4,895,753)	(110,885)	(110,885)	-	
394 Accum Provision For Amortization	(977,567)	(595,719)	(214,699)	(54,708)	(12,743)	(866)	(11,872)	(513)	(287)	(85,995)	(82)	(82)	-	
395 Accum Deferred Income Taxes	(15,802,600)	(9,616,240)	(3,529,863)	(898,750)	(150,323)	(11,126)	(196,655)	(8,029)	(4,798)	(1,384,709)	(1,054)	(1,054)	-	
396 Unamortized ITC	(1,345)	(819)	(300)	(76)	(12)	(1)	(17)	(1)	(0)	(118)	(0)	(0)	-	
397 Customer Advance For Construction	(179,417)	(67,968)	(13,420)	(1,838)	(1,170)	(6,950)	(2,157)	(675)	(1,090)	(83,302)	-	(847)	-	
398 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-	
399 Misc Rate Base Deductions	(895,581)	(520,245)	(202,332)	(52,581)	(10,637)	(17,458)	(10,560)	(446)	(281)	(76,799)	(2,045)	(2,198)	-	
400														
401 Total Rate Base Deductions	(58,335,014)	(39,028,955)	(8,555,657)	(1,779,774)	(200,185)	(1,207,184)	(677,037)	(103,300)	(27,113)	(6,526,677)	(114,066)	(115,065)	-	
402														
403 Total Rate Base	31,882,719	23,384,279	2,281,270	147,141	(75,910)	1,248,980	344,052	95,571	17,717	4,203,457	118,560	117,601	-	
404														
405 Calculated Return On Rate Base		7.39%	8.88%	7.90%	13.70%	6.13%	7.59%	10.66%	13.82%	8.73%	4.87%	8.35%	-	
406														
407 Return On Rate Base	7.76%	2,472,797	1,813,665	176,933	11,412	(5,888)	96,870	26,684	7,412	1,374	326,017	9,195	9,121	
408 Total Operating Expenses	7,070,477	4,777,693	860,529	155,827	98,483	209,365	80,048	15,628	3,402	828,858	20,185	20,460	-	
409 Revenue Credits	(393,702)	(181,033)	(119,275)	(29,502)	(3,655)	(12,403)	(9,479)	(240)	(82)	(37,937)	(45)	(50)	-	
410														
411 Total Revenue Requirements	9,149,571	6,410,325	918,187	137,737	88,940	293,831	97,253	22,801	4,694	1,116,937	29,336	29,531	-	
412														
413														
414 Return On Rate Base @ Target ROR	7.76%	2,472,797	1,813,665	176,933	11,412	(5,888)	96,870	26,684	7,412	1,374	326,017	9,195	9,121	
415 Total Op. exp. Adjusted for Taxes	7,070,477	4,777,693	860,529	155,827	98,483	209,365	80,048	15,628	3,402	828,858	20,185	20,460	-	
416 Revenue Credits	(393,702)	(181,033)	(119,275)	(29,502)	(3,655)	(12,403)	(9,479)	(240)	(82)	(37,937)	(45)	(50)	-	
417														
418 Total Target Revenue Requirements	9,149,571	6,410,325	918,187	137,737	88,940	293,831	97,253	22,801	4,694	1,116,937	29,336	29,531	-	

Retail Summary

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Retail Function
 State of Utah
 2010 Protocol (Non Wgt)
 12 Months Ended Dec 2016

A DESCRIPTION	B	C	D	E	F	G	H	I	J	K	L	M	N	Chk Total
		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	
13	Operating Expenses													
14	Operation & Maintenance Expenses	38,127,602	32,937,679	1,011,693	192,485	282,821	258,026	69,015	92,759	20,113	3,262,873	(92)	230	-
15	Depreciation Expense	577,058	502,403	11,051	172	5,397	381	1,997	1,557	338	53,758	2	2	-
16	Amortization Expense	1,861,838	1,620,967	35,655	554	17,414	1,229	6,444	5,023	1,089	173,447	7	7	-
17	Taxes Other Than Income	395,198	298,476	186,644	7,638	4,411	(70,729)	7,035	412	370	(63,917)	11,981	12,878	-
18	Income Taxes - Federal	(146,760)	(329,090)	467,284	25,504	4,500	(120,906)	12,403	(2,024)	627	(258,742)	21,520	32,165	-
19	Income Taxes - State	(19,942)	(44,718)	63,496	3,466	612	(16,429)	1,685	(275)	85	(35,159)	2,924	4,371	-
20	Income Taxes Deferred	471,594	356,175	222,724	9,114	5,263	(84,401)	8,395	491	441	(76,272)	14,297	15,367	-
21	Investment Tax Credit Adj	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Misc Revenues & Expense	759,018	628,638	64,052	17,945	-	32,178	(127)	-	-	16,333	-	-	-
23														
24	Total Operating Expenses	42,025,606	35,970,529	2,062,599	256,876	320,418	(651)	106,847	97,944	23,063	3,072,320	50,638	65,021	-
25														
26														
27	Rate Base :													
28	Electric Plant In Service	73,929,288	64,364,858	1,415,791	22,005	691,475	48,814	255,876	199,463	43,260	6,887,162	292	292	-
29	Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Prepayments	13,739	5,639	3,617	1,031	68	1,805	133	5	6	995	212	228	-
33	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Misc Deferred Debits	30,793,855	12,638,878	8,106,683	2,310,912	152,508	4,046,143	297,768	10,320	13,267	2,231,273	475,283	510,818	-
36	Cash Working Capital	502,600	431,147	21,265	2,933	3,815	1,065	1,141	1,196	276	38,805	405	554	-
37	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	-
38	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-
39														
40	Total Rate Base Additions	105,239,482	77,440,521	9,547,357	2,336,881	847,867	4,097,827	554,918	210,983	56,808	9,158,236	476,192	511,892	-
41														
42	Rate Base Deductions :													
43	Accum Provision For Depreciation	(3,743,007)	(3,258,764)	(71,681)	(1,114)	(35,009)	(2,471)	(12,955)	(10,099)	(2,190)	(348,694)	(15)	(15)	-
44	Accum Provision For Amortization	(55,403,817)	(48,236,076)	(1,061,017)	(16,491)	(518,203)	(36,582)	(191,758)	(149,481)	(32,420)	(5,161,352)	(219)	(219)	-
45	Accum Deferred Income Taxes	(13,491,409)	(11,725,696)	(279,964)	(17,721)	(120,647)	(26,685)	(41,994)	(35,639)	(7,729)	(1,235,181)	(77)	(77)	-
46	Unamortized ITC	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Customer Advance For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Customer Service Deposits	(16,480,281)	(2,609,782)	(783,927)	(1,904,754)	(6,450)	(6,432,908)	(33,505)	(19)	-	(4,708,937)	-	-	-
49	Misc Rate Base Deductions	(1,361,142)	(462,749)	(379,998)	(111,551)	(2,823)	(240,744)	(11,977)	(365)	(654)	(91,222)	(28,433)	(30,627)	-
50														
51	Total Rate Base Deductions	(90,479,656)	(66,293,067)	(2,576,588)	(2,051,631)	(683,132)	(6,739,390)	(292,188)	(195,602)	(42,993)	(11,545,385)	(28,743)	(30,937)	-
52														
53	Total Rate Base	14,759,826	11,147,455	6,970,769	285,250	164,735	(2,641,563)	262,730	15,381	13,815	(2,387,150)	447,449	480,955	-
54														
55	Calculated Return On Rate Base		7.39%	8.88%	7.90%	13.70%	6.13%	7.59%	10.66%	13.82%	8.73%	4.87%	8.35%	-
56														
57	Return On Rate Base	7.76%	1,144,760	864,587	540,647	22,124	12,777	(204,877)	20,377	1,193	1,072	(185,145)	34,704	37,302
58	Total Operating Expenses	41,989,618	35,996,034	2,013,965	256,625	314,357	(27,331)	107,115	97,668	22,545	3,086,767	58,626	63,246	-
59	Revenue Credits	(8,640,210)	(6,148,496)	(743,787)	(107,492)	(65,594)	(22,439)	(189,719)	(17,775)	(4,848)	(1,334,070)	(2,736)	(3,252)	-
60														
61	Total Revenue Requirements	34,494,167	30,712,126	1,810,825	171,257	261,540	(254,647)	(62,227)	81,086	18,768	1,567,551	90,594	97,297	-
62														
63														
64	Return On Rate Base @ Target ROR	7.76%	1,144,760	864,587	540,647	22,124	12,777	(204,877)	20,377	1,193	1,072	(185,145)	34,704	37,302
65	Total Op. exp. Adjusted for Taxes	41,989,618	35,996,034	2,013,965	256,625	314,357	(27,331)	107,115	97,668	22,545	3,086,767	58,626	63,246	-
66	Revenue Credits	(8,640,210)	(6,148,496)	(743,787)	(107,492)	(65,594)	(22,439)	(189,719)	(17,775)	(4,848)	(1,334,070)	(2,736)	(3,252)	-
67														
68	Total Target Revenue Requirements Generation Demand Summary	34,494,167	30,712,126	1,810,825	171,257	261,540	(254,647)	(62,227)	81,086	18,768	1,567,551	90,594	97,297	-

Misc Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Misc Function
State of Utah
2010 Protocol (Non Wgt)
12 Months Ended Dec 2016

A	B	C	D	E	F	G	H	I	J	K	L	M	N	Chk Total
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	-
13	Operating Expenses													
14	Operation & Maintenance Expenses	8,017,676	3,290,735	2,110,705	601,683	39,708	1,053,478	77,529	2,687	3,454	580,948	123,748	133,000	-
15	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
16	Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
17	Taxes Other Than Income	1,208	474	322	93	5	173	12	0	1	86	20	23	-
18	Income Taxes - Federal	170,243	62,093	55,218	13,468	1,627	16,749	1,583	86	170	14,340	1,287	3,621	-
19	Income Taxes - State	23,133	8,437	7,503	1,830	221	2,276	215	12	23	1,949	175	492	-
20	Income Taxes Deferred	-	-	-	-	-	-	-	-	-	-	-	-	-
21	Investment Tax Credit Adj	-	-	-	-	-	-	-	-	-	-	-	-	-
22	Misc Revenues & Expense	-	-	-	-	-	-	-	-	-	-	-	-	-
23														
24	Total Operating Expenses	8,212,260	3,361,740	2,173,749	617,074	41,562	1,072,676	79,339	2,785	3,648	597,322	125,229	137,136	-
25														
26														
27	Rate Base :													
28	Electric Plant In Service	-	-	-	-	-	-	-	-	-	-	-	-	-
29	Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-	-	-
30	Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	-
31	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	-
32	Prepayments	3,285,942	1,348,666	865,046	246,592	16,274	431,755	31,774	1,101	1,416	238,094	50,716	54,508	-
33	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	-
34	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	-
35	Misc Deferred Debits	1,408,577	578,129	370,817	105,706	6,976	185,079	13,621	472	607	102,063	21,740	23,366	-
36	Cash Working Capital	91,536	37,471	24,229	6,878	463	11,956	884	31	41	6,658	1,396	1,529	-
37	Weatherization Loans	1,281,919	415,290	356,507	107,550	3,378	238,267	11,936	365	740	83,192	28,451	36,244	-
38	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	-
39														
40	Total Rate Base Additions	6,067,974	2,379,556	1,616,599	466,726	27,091	867,058	58,215	1,969	2,803	430,007	102,303	115,647	-
41														
42	Rate Base Deductions :													
43	Accum Provision For Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	-
44	Accum Provision For Amortization	-	-	-	-	-	-	-	-	-	-	-	-	-
45	Accum Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	-
46	Unamortized ITC	-	-	-	-	-	-	-	-	-	-	-	-	-
47	Customer Advance For Construction	-	-	-	-	-	-	-	-	-	-	-	-	-
48	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	-
49	Misc Rate Base Deductions	-	-	-	-	-	-	-	-	-	-	-	-	-
50														
51	Total Rate Base Deductions	-	-	-	-	-	-	-	-	-	-	-	-	-
52														
53	Total Rate Base	6,067,974	2,379,556	1,616,599	466,726	27,091	867,058	58,215	1,969	2,803	430,007	102,303	115,647	-
54														
55	Calculated Return On Rate Base		7.39%	8.88%	7.90%	13.70%	6.13%	7.59%	10.66%	13.82%	8.73%	4.87%	8.35%	-
56														
57	Return On Rate Base	7.76%	470,627	184,556	125,382	36,199	2,101	67,248	4,515	153	33,351	7,935	8,969	-
58	Total Operating Expenses	8,212,492	3,367,184	2,162,470	616,664	40,565	1,081,433	79,398	2,750	3,543	594,720	127,056	136,709	-
59	Revenue Credits	1,023,568	330,285	289,476	85,622	1,359	192,824	8,785	256	501	67,146	22,817	24,498	-
60														
61	Total Revenue Requirements	9,706,687	3,882,025	2,577,328	738,485	44,025	1,341,506	92,698	3,159	4,261	695,217	157,807	170,176	-
62														
63														
64	Return On Rate Base @ Target ROR	7.76%	470,627	184,556	125,382	36,199	2,101	67,248	4,515	153	33,351	7,935	8,969	-
65	Total Op. exp. Adjusted for Taxes	8,212,492	3,367,184	2,162,470	616,664	40,565	1,081,433	79,398	2,750	3,543	594,720	127,056	136,709	-
66	Revenue Credits	1,023,568	330,285	289,476	85,622	1,359	192,824	8,785	256	501	67,146	22,817	24,498	-
67														
68	Total Target Revenue Requirements Generation Demand Summary	9,706,687	3,882,025	2,577,328	738,485	44,025	1,341,506	92,698	3,159	4,261	695,217	157,807	170,176	-

CERTIFICATE OF SERVICE

I hereby certify that on June 15, 2017, a true and correct copy of the foregoing was served by electronic mail to the following:

Utah Office of Consumer Services

Cheryl Murray - cmurray@utah.gov

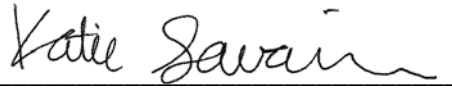
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