



1407 West North Temple, Suite 330
Salt Lake City, Utah 84116

June 15, 2018

VIA ELECTRONIC FILING

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

Attention: Gary Widerburg
Commission Secretary

RE: Docket No. 18-999-01 – Annual Cost of Service Study - 2017

Rocky Mountain Power hereby submits for filing its Annual Cost of Service Study for 2017. 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 2017, 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
jana.saba@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 Jana Saba, Regulatory Manager, at (801) 220-2823.

Sincerely,

A handwritten signature in blue ink that reads "Joelle Steward". The signature is fluid and cursive, with the first name "Joelle" and last name "Steward" clearly legible.

Joelle Steward
Vice President, Regulation

Enclosures

Rocky Mountain Power
2017 Cost of Service Study
Exhibit 1

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
12 Months Ended Dec 2017
2017 Protocol (Non Wgt)
7.30% = 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	724,698,032	7.14%	0.98	731,459,379	420,084,338	94,246,244	178,878,088	34,092,357	4,158,352	6,761,347	0.93%
2	6	General Service - Large	540,793,491	8.12%	1.11	518,585,944	363,478,431	77,659,010	73,769,157	767,561	2,911,785	(22,207,547)	-4.11%
3	8	General Service - Over 1 MW	150,124,492	7.47%	1.02	148,868,820	108,925,068	22,363,505	16,744,708	24,878	810,660	(1,255,673)	-0.84%
4	7,11,12	Street & Area Lighting	10,800,396	12.98%	1.78	8,709,501	3,171,221	491,634	4,739,627	264,562	42,457	(2,090,895)	-19.36%
5	9	General Service - High Voltage	270,127,748	5.77%	0.79	290,295,644	241,132,509	48,910,164	(304,636)	(943,507)	1,501,114	20,167,896	7.47%
6	10	Irrigation	17,636,015	6.58%	0.90	18,360,641	12,327,087	2,517,678	3,461,374	(49,672)	104,173	724,626	4.11%
7	15	Traffic Signals	811,514	10.18%	1.39	716,378	392,177	70,869	155,306	94,477	3,549	(95,136)	-11.72%
8	15	Outdoor Lighting	1,212,971	16.97%	2.32	865,849	671,630	95,487	75,137	19,615	3,979	(347,122)	-28.62%
9	23	General Service - Small	138,084,377	8.26%	1.13	131,279,254	83,844,214	18,121,068	27,034,392	1,521,993	757,587	(6,805,123)	-4.93%
10	SpC	Customer 1	32,829,655	4.80%	0.66	37,019,782	30,644,684	6,120,214	60,572	5,621	188,691	4,190,127	12.76%
11	SpC	Customer 2	38,123,758	6.69%	0.92	39,081,258	33,315,351	5,524,888	62,589	5,264	173,166	957,500	2.51%
12		Total Utah Jurisdiction	1,925,242,448	7.30%	1.00	1,925,242,448	1,297,986,710	276,120,762	304,676,314	35,803,149	10,655,514	(0)	0.00%

Footnotes :

- Column C : Annual revenues based on January 2017 thru December 2017 data.
- Column D : Calculated Return on Ratebase per January 2017 thru December 2017 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 2017 thru December 2017 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per the January 2017 thru December 2017 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the January 2017 thru December 2017 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the January 2017 thru December 2017 Embedded COS Study.
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2017 thru December 2017 Embedded COS Study.
- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2017 thru December 2017 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
2017 Cost of Service Study
Exhibit 2

Class Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - All Functions
 State of Utah
 2017 Protocol (Non Wgt)
 12 Months Ended Dec 2017

A		B	C	D	E	F	G	H	I	J	K	L	M	N
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 Revenues	2,152,311,532	805,515,821	604,226,942	168,146,642	11,391,375	306,617,346	20,072,754	895,755	1,309,114	154,301,280	37,344,402	42,490,099	
14														
15	Operating Expenses													
16	Operation & Maintenance Expenses	1,181,536,013	424,031,448	317,442,338	93,964,411	5,447,686	196,272,833	11,162,506	475,136	609,051	79,351,281	24,896,137	27,883,187	
17	Depreciation Expense	284,922,828	112,772,894	75,720,401	21,116,915	2,082,840	40,312,435	2,708,025	102,296	109,178	20,281,094	5,065,865	4,650,885	
18	Amortization Expense	24,536,787	9,602,024	6,243,588	1,803,550	69,406	3,944,327	208,690	12,805	10,279	1,687,814	497,302	457,000	
19	Taxes Other Than Income	69,433,038	28,185,858	18,981,813	5,189,133	262,769	8,949,048	699,637	23,393	24,972	4,894,742	1,146,676	1,074,996	
20	Income Taxes - Federal	76,705,255	28,057,384	29,942,058	6,528,661	341,504	2,790,169	606,081	49,258	141,116	7,451,517	(145,145)	942,651	
21	Income Taxes - State	13,701,337	4,931,142	4,991,082	1,154,452	52,375	953,834	112,418	7,621	20,473	1,230,396	52,793	194,749	
22	Income Taxes Deferred	53,463,653	21,666,866	14,910,990	4,037,639	196,495	6,887,826	535,917	18,192	18,963	3,413,683	932,862	864,220	
23	Investment Tax Credit Adj	(3,090,508)	(1,248,222)	(841,754)	(231,006)	(11,549)	(403,736)	(31,069)	(1,026)	(1,066)	(222,357)	(50,930)	(47,752)	
24	Misc Revenues & Expense	577,753	49,923	13,583		(143)		22,208			31,170	(1,715)	(1,592)	
25														
26	Total Operating Expenses	1,701,806,157	628,481,738	467,440,440	133,577,339	8,441,383	259,728,943	16,002,235	687,655	932,895	118,101,340	32,393,846	36,018,344	
27														
28	Operating Revenue For Return	450,505,375	177,034,083	136,786,503	34,569,303	2,949,992	46,888,403	4,070,519	208,100	376,218	36,199,940	4,950,556	6,471,756	
29														
30														
31	Rate Base :													
32	Electric Plant In Service	11,729,140,988	4,788,914,856	3,156,137,103	867,145,554	55,116,920	1,518,399,636	116,432,825	4,273,444	4,345,101	852,244,207	190,553,569	175,577,772	
33	Plant Held For Future Use	7,249,580	3,263,933	2,364,611	587,362	5,979	262,857	103,455	1,816	1,429	594,488	33,168	30,482	
34	Electric Plant Acquisition Adj	22,318,810	7,615,768	6,279,999	1,819,808	40,634	3,912,258	204,650	6,317	8,835	1,483,200	493,651	453,688	
35	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	
36	Prepayments	16,395,923	6,557,171	4,454,166	1,229,503	72,364	2,199,034	162,216	5,624	6,052	1,180,839	275,950	253,005	
37	Fuel Stock	87,842,266	25,530,967	24,435,041	7,765,303	310,001	18,016,604	885,196	29,592	65,438	5,378,317	2,312,394	3,113,414	
38	Materials & Supplies	100,361,615	37,389,104	27,735,816	7,838,592	321,046	15,360,090	959,346	31,618	38,338	6,969,222	1,937,636	1,780,807	
39	Misc Deferred Debts	357,301,560	138,895,816	96,791,991	27,372,933	1,741,652	50,107,957	3,620,554	127,663	162,305	25,323,712	6,347,458	6,809,518	
40	Cash Working Capital	21,869,215	8,414,168	5,990,225	1,690,206	152,793	3,041,715	210,993	9,139	11,244	1,565,031	378,877	424,824	
41	Weatherization Loans	16,219	5,261	4,546	1,360	39	3,004	154	5	8	1,050	381	411	
42	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
43														
44	Total Rate Base Additions	12,342,516,176	5,016,587,042	3,324,193,497	915,450,622	57,761,428	1,611,303,156	122,579,389	4,485,218	4,638,750	894,740,066	202,333,085	188,443,923	
45														
46	Rate Base Deductions :													
47	Accum Provision For Depreciation	(3,684,881,173)	(1,504,290,119)	(988,983,270)	(271,690,091)	(25,155,889)	(473,010,228)	(36,272,532)	(1,335,573)	(1,328,625)	(268,932,238)	(59,382,342)	(54,500,273)	
48	Accum Provision For Amortization	(223,387,826)	(114,216,342)	(46,551,372)	(12,708,565)	(1,145,731)	(23,803,448)	(1,817,332)	(207,047)	(96,396)	(17,112,334)	(2,985,832)	(2,743,428)	
49	Accum Deferred Income Taxes	(2,046,124,859)	(836,811,103)	(552,008,190)	(151,475,244)	(7,807,350)	(263,767,543)	(20,461,171)	(739,688)	(764,146)	(148,609,951)	(33,106,998)	(30,574,377)	
50	Unamortized ITC	(151,351)	(61,284)	(41,111)	(11,294)	(558)	(1,519)	(1,519)	(52)	(56)	(10,958)	(2,479)	(2,289)	
51	Customer Advance For Construction	(19,682,679)	(9,750,579)	(409,269)	(1,412,573)	(195,514)	(3,589,824)	(259,326)	(95,564)	(142,840)	(3,827,190)	-	-	
52	Customer Service Deposits	(15,561,423)	(3,049,293)	(389,856)	(833,631)	(8,239)	(5,737,575)	(89,731)	(1,652)	(5,451,447)	-	-	-	
53	Misc Rate Base Deductions	(185,230,442)	(67,653,288)	(50,815,161)	(14,668,898)	(728,590)	(29,062,239)	(1,829,179)	(62,189)	(87,438)	(12,710,225)	(3,679,229)	(3,934,006)	
54														
55	Total Rate Base Deductions	(6,175,019,754)	(2,535,832,008)	(1,639,198,229)	(452,800,296)	(35,041,872)	(798,990,604)	(60,730,781)	(2,440,113)	(2,421,153)	(456,654,344)	(99,155,980)	(91,754,373)	
56														
57	Total Rate Base	6,167,496,423	2,480,755,035	1,684,995,268	462,650,326	22,719,556	812,312,551	61,848,608	2,045,105	2,217,597	438,085,723	103,177,104	96,689,550	
58														
59	Calculated Return On Rate Base	7.30%	7.14%	8.12%	7.47%	12.98%	5.77%	6.58%	10.18%	16.97%	8.26%	4.80%	6.89%	
60														
61	Return On RB @ Jurisdictional Ave.	7.30%												
62	Total Operating Expenses	1,701,806,157	631,070,176	458,938,753	133,096,631	7,640,928	267,449,793	16,279,642	651,234	800,007	115,496,143	33,997,947	36,384,902	
63	Revenue Credits	(227,069,084)	(80,817,790)	(63,433,452)	(18,022,150)	(590,980)	(36,489,598)	(2,436,739)	(84,241)	(96,143)	(16,216,903)	(4,514,747)	(4,366,342)	
64														
65	Total Revenue Requirements	1,925,242,448	731,459,379	518,585,944	148,868,820	8,709,501	290,295,644	18,360,641	716,378	865,849	131,279,254	37,019,782	39,081,258	
66	Class Revenue	1,925,242,448	724,698,032	540,793,491	150,124,492	10,800,396	270,127,748	17,636,015	811,514	1,212,971	138,084,377	32,829,655	38,123,758	
67														
68	Increase / (Decrease) Required to Earn Equal Rates of Return	-	6,761,347	(22,207,547)	(1,255,673)	(2,090,895)	20,167,896	724,626	(95,136)	(347,122)	(6,805,123)	4,190,127	957,500	
69														
70														
71	Percent %	0.00%	0.93%	-4.11%	-0.84%	-19.36%	7.47%	4.11%	-11.72%	-28.62%	-4.93%	12.76%	2.51%	
72														
73														
74	Return On Rate Base @ Target ROR	7.30%												
75	Total Operating Expenses Adjusted for Taxes	1,701,806,157	631,070,176	458,938,753	133,096,631	7,640,928	267,449,793	16,279,642	651,234	800,007	115,496,143	33,997,947	36,384,902	
76	Revenue Credits	(227,069,084)	(80,817,790)	(63,433,452)	(18,022,150)	(590,980)	(36,489,598)	(2,436,739)	(84,241)	(96,143)	(16,216,903)	(4,514,747)	(4,366,342)	
77														
78	Total Target Revenue Requirements	1,925,242,448	731,459,379	518,585,944	148,868,820	8,709,501	290,295,644	18,360,641	716,378	865,849	131,279,254	37,019,782	39,081,258	
79	Class Revenue	1,925,242,448	724,698,032	540,793,491	150,124,492	10,800,396	270,127,748	17,636,015	811,514	1,212,971	138,084,377	32,829,655	38,123,758	
80														
81	Increase / (Decrease) Required to Earn Target Rate of Return	-	6,761,347	(22,207,547)	(1,255,673)	(2,090,895)	20,167,896	724,626	(95,136)	(347,122)	(6,805,123)	4,190,127	957,500	
82														
83														
84	Percent %	0.00%	0.93%	-4.11%	-0.84%	-19.36%	7.47%	4.11%	-11.72%	-28.62%	-4.93%	12.76%	2.51%	

Production Summary

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Production Function
 State of Utah
 2017 Protocol (Non Wgt)
 12 Months Ended Dec 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N
<u>DESCRIPTION</u>	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:												
15	934,087,783	296,562,290	261,362,843	79,176,726	2,468,136	176,783,531	8,969,977	288,567	524,395	59,780,209	22,503,361	25,667,749	
16	176,724,349	60,300,771	49,726,017	14,409,876	321,823	30,979,291	1,620,500	50,025	69,974	11,744,011	3,909,006	3,593,055	
17	23,266,372	8,134,013	6,490,814	1,870,561	61,974	3,957,624	214,537	6,857	9,165	1,563,047	499,116	458,664	
18	34,033,501	11,509,904	9,570,277	2,789,035	65,475	6,025,926	313,906	9,745	14,194	2,251,198	761,211	722,629	
19	30,576,784	9,443,691	12,662,088	2,896,067	253,436	1,493,456	193,595	22,951	81,740	3,096,731	(161,717)	594,745	
20	7,433,244	2,401,851	2,643,021	660,843	40,408	777,633	56,368	4,047	12,405	638,653	50,541	147,474	
21	14,548,832	4,920,318	4,091,156	1,192,273	27,989	2,575,997	134,190	4,166	6,068	962,355	325,407	308,914	
22	(1,520,018)	(514,060)	(427,432)	(124,565)	(2,924)	(269,132)	(14,020)	(435)	(634)	(100,544)	(33,998)	(32,274)	
23	(48,180)	(16,368)	(13,552)	(3,938)	(90)	(8,488)	(443)	(14)	(20)	(3,194)	(1,072)	(1,001)	
24	Total Operating Expenses												
25	1,219,102,666	392,742,410	346,105,231	102,866,878	3,236,228	222,315,837	11,488,611	385,908	717,287	79,932,467	27,851,856	31,459,954	
26	Rate Base :												
27	Electric Plant In Service												
28	5,698,172,552	1,940,893,690	1,603,114,202	465,083,153	10,491,500	1,000,878,401	52,311,253	1,616,580	2,279,652	378,313,910	126,321,994	116,868,217	
29	Plant Held For Future Use												
30	22,318,810	7,615,768	6,279,999	1,819,808	40,634	3,912,258	204,650	6,317	8,835	1,483,200	493,651	453,688	
31	Pensions												
32	6,619,120	2,259,236	1,862,507	539,619	12,030	1,159,900	60,682	1,873	2,616	439,938	146,352	134,367	
33	87,842,266	25,530,967	24,435,041	7,765,303	310,001	18,016,604	885,196	29,592	65,438	5,378,317	2,312,394	3,113,414	
34	87,106,754	29,723,128	24,509,834	7,102,422	158,588	15,268,920	798,718	24,656	34,482	5,788,693	1,926,642	1,770,672	
35	219,656,076	70,549,194	61,526,938	18,507,593	548,636	41,098,712	2,093,136	66,860	117,342	14,142,145	5,224,559	5,780,959	
36	12,392,903	3,938,820	3,520,104	1,053,293	34,669	2,286,644	117,603	3,991	7,722	808,343	286,557	335,156	
37	Weatherization Loans												
38	Miscellaneous Rate Base												
39	Total Rate Base Additions												
40	6,134,108,482	2,080,510,802	1,725,248,624	501,871,192	11,596,058	1,082,621,440	56,471,240	1,749,871	2,516,087	406,354,547	136,712,149	128,456,472	
41	Rate Base Deductions :												
42	Accum Provision For Depreciator												
43	(1,902,344,876)	(649,095,570)	(535,273,808)	(155,116,193)	(3,464,613)	(333,482,047)	(17,444,018)	(538,501)	(753,303)	(126,417,025)	(42,079,281)	(38,680,518)	
44	(97,859,886)	(33,376,813)	(27,534,530)	(7,981,313)	(176,691)	(17,163,009)	(897,597)	(27,716)	(38,846)	(6,501,685)	(2,165,776)	(1,993,909)	
45	(996,054,105)	(338,961,806)	(280,208,450)	(81,339,845)	(1,844,444)	(175,139,239)	(9,149,713)	(282,913)	(400,635)	(66,098,022)	(22,107,249)	(20,521,789)	
46	(74,439)	(25,332)	(20,941)	(6,079)	(138)	(13,089)	(684)	(21)	(30)	(4,940)	(1,652)	(1,534)	
47	Customer Advance For Constructor												
48	Customer Service Deposits												
49	(120,578,183)	(38,655,286)	(33,770,078)	(10,169,349)	(305,602)	(22,603,223)	(1,150,301)	(36,779)	(64,911)	(7,755,754)	(2,873,965)	(3,194,934)	
50	Total Rate Base Deductions												
51	(3,116,911,490)	(1,060,114,807)	(876,807,807)	(254,612,779)	(5,791,489)	(548,400,607)	(28,642,313)	(885,931)	(1,257,725)	(206,777,426)	(69,227,923)	(64,392,684)	
52	Total Rate Base												
53	3,017,196,992	1,020,395,995	848,440,816	247,258,414	5,804,569	534,220,833	27,828,927	863,940	1,258,362	199,577,121	67,484,226	64,063,788	
54	Calculated Return On Rate Base												
55		7.14%	8.12%	7.47%	12.98%	5.77%	6.58%	10.18%	16.97%	8.26%	4.80%	6.69%	
56	Return On Rate Base												
57	220,391,447	74,534,925	61,974,442	18,061,015	423,995	39,022,213	2,032,767	63,107	91,917	14,578,130	4,929,392	4,679,546	
58	1,220,642,000	393,807,098	341,824,401	102,609,970	3,031,721	227,393,487	11,613,431	370,522	641,881	78,745,627	28,901,037	31,702,826	
59	(143,046,738)	(48,257,685)	(40,320,412)	(11,745,917)	(284,496)	(25,283,190)	(1,319,111)	(41,452)	(62,168)	(9,479,543)	(3,185,745)	(3,067,020)	
60	Total Revenue Requirements												
61	1,297,986,710	420,084,338	363,478,431	108,925,068	3,171,221	241,132,509	12,327,087	392,177	671,630	83,844,214	30,644,684	33,315,351	
62	Return On Rate Base @ Target ROR												
63	Total Op. exp. Adjusted for Taxes												
64	220,391,447	74,534,925	61,974,442	18,061,015	423,995	39,022,213	2,032,767	63,107	91,917	14,578,130	4,929,392	4,679,546	
65	1,220,642,000	393,807,098	341,824,401	102,609,970	3,031,721	227,393,487	11,613,431	370,522	641,881	78,745,627	28,901,037	31,702,826	
66	(143,046,738)	(48,257,685)	(40,320,412)	(11,745,917)	(284,496)	(25,283,190)	(1,319,111)	(41,452)	(62,168)	(9,479,543)	(3,185,745)	(3,067,020)	
67	Total Target Revenue Requirements												
68	1,297,986,710	420,084,338	363,478,431	108,925,068	3,171,221	241,132,509	12,327,087	392,177	671,630	83,844,214	30,644,684	33,315,351	

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Production-Demand Summary
 State of Utah
 2017 Protocol (Non Wgt)
 12 Months Ended Dec 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N
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	729,715,022	259,271,542	214,490,598	58,540,267	1,195,183	112,708,275	6,288,722	221,459	297,011	52,103,206	13,442,494	11,156,265	
83 Operating Expenses													
84 Operation & Maintenance Expense:	368,505,759	131,819,550	104,027,882	29,226,355	479,635	60,998,446	3,275,227	98,271	105,144	25,114,954	7,644,807	5,715,488	
85 Depreciation Expense	132,509,892	47,392,484	37,423,254	10,509,104	167,731	21,944,748	1,175,979	35,191	37,434	9,030,945	2,749,874	2,043,150	
86 Amortization Expense	17,448,773	6,132,129	4,869,854	1,398,502	45,399	2,949,203	160,320	5,109	6,653	1,175,522	371,656	334,426	
87 Taxes Other Than Income	25,525,126	8,632,428	7,177,708	2,091,777	49,106	4,519,444	235,429	7,309	10,646	1,688,399	570,908	541,972	
88 Income Taxes - Federal	15,974,157	5,115,836	7,349,418	1,492,172	100,602	(51,078)	76,727	13,249	34,326	1,879,277	(234,444)	198,072	
89 Income Taxes - State	4,629,398	1,575,555	1,693,132	397,625	16,748	399,657	32,229	2,452	5,352	423,040	19,084	64,524	
90 Income Taxes Deferred	10,911,624	3,690,239	3,068,367	894,204	20,992	1,931,997	100,643	3,124	4,551	721,766	244,055	231,685	
91 Investment Tax Credit Adj	(1,140,013)	(385,545)	(320,574)	(93,424)	(2,193)	(201,849)	(10,515)	(326)	(475)	(75,408)	(25,498)	(24,206)	
92 Misc Revenues & Expense	(36,135)	(12,867)	(10,202)	(2,874)	(48)	(6,018)	(322)	(10)	(11)	(2,457)	(755)	(574)	
93													
94 Total Operating Expenses	574,328,580	203,959,809	165,278,839	45,913,441	877,973	92,484,551	5,045,717	164,368	203,620	39,956,038	11,339,687	9,104,538	
95													
96													
97 Rate Base :													
98 Electric Plant In Service	4,222,125,704	1,508,128,752	1,192,284,630	335,109,833	5,409,386	700,353,794	37,504,415	1,123,327	1,206,017	287,551,529	87,778,509	65,675,512	
99 Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-	-	
100 Electric Plant Acquisition Adj	16,739,107	5,994,052	4,727,896	1,326,560	20,943	2,767,851	148,423	4,438	4,679	1,141,572	346,769	255,925	
101 Pensions	-	-	-	-	-	-	-	-	-	-	-	-	
102 Prepayments	4,964,340	1,694,427	1,396,880	404,715	9,023	869,925	45,512	1,405	1,962	329,954	109,764	100,775	
103 Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
104 Materials & Supplies	65,330,066	22,292,346	18,382,375	5,326,817	118,941	11,451,690	599,039	18,492	25,862	4,341,520	1,444,981	1,328,004	
105 Misc Deferred Debits	164,742,057	52,911,896	46,145,203	13,880,695	411,477	30,824,034	1,569,852	50,145	88,007	10,606,609	3,918,419	4,335,719	
106 Cash Working Capital	5,505,353	1,919,179	1,587,492	445,255	9,588	902,297	48,859	1,626	2,239	380,822	110,588	97,407	
107 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
108 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
109													
110 Total Rate Base Additions	4,479,406,627	1,592,940,651	1,264,524,477	356,493,874	5,979,357	747,169,592	39,916,100	1,199,433	1,328,765	304,352,005	93,709,030	71,793,342	
111													
112 Rate Base Deductions :													
113 Accum Provision For Depreciation	(1,426,242,531)	(510,189,562)	(402,803,105)	(113,100,272)	(1,802,285)	(236,144,385)	(12,655,776)	(378,674)	(402,283)	(97,212,038)	(29,590,165)	(21,963,985)	
114 Accum Provision For Amortization	(73,390,934)	(25,045,250)	(20,650,665)	(5,983,761)	(133,538)	(12,863,309)	(672,910)	(20,771)	(29,037)	(4,877,446)	(1,623,080)	(1,491,168)	
115 Accum Deferred Income Taxes	(747,040,579)	(254,221,355)	(210,156,338)	(61,004,884)	(1,383,333)	(131,354,429)	(6,862,285)	(212,185)	(300,476)	(49,573,517)	(16,580,437)	(15,391,342)	
116 Unamortized ITC	(55,830)	(18,999)	(15,706)	(4,559)	(103)	(9,817)	(513)	(16)	(22)	(3,705)	(1,239)	(1,150)	
117 Customer Advance For Constructor	-	-	-	-	-	-	-	-	-	-	-	-	
118 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
119 Misc Rate Base Deductions	(88,114,233)	(28,389,534)	(24,686,949)	(7,412,179)	(217,078)	(16,434,153)	(838,057)	(26,726)	(46,457)	(5,682,267)	(2,088,413)	(2,292,419)	
120													
121 Total Rate Base Deductions	(2,334,844,107)	(817,864,700)	(658,312,763)	(187,505,655)	(3,536,338)	(396,806,093)	(21,029,541)	(638,372)	(778,276)	(157,348,973)	(49,883,334)	(41,140,063)	
122													
123 Total Rate Base	2,144,562,520	775,075,951	606,211,714	168,988,220	2,443,020	350,363,500	18,886,559	561,061	550,489	147,003,032	43,825,696	30,653,279	
124													
125 Calculated Return On Rate Base		7.14%	8.12%	7.47%	12.98%	5.77%	6.58%	10.18%	16.97%	8.26%	4.80%	6.69%	
126													
127 Return On Rate Base	7.30%	156,649,777	56,615,498	44,280,794	12,343,761	178,451	25,592,336	1,379,571	40,983	40,211	10,737,851	3,201,252	2,239,072
128 Total Operating Expenses	575,112,222	204,768,529	162,220,183	45,737,857	791,900	95,814,678	5,130,429	154,376	170,632	39,081,844	12,021,048	9,220,747	
129 Revenue Credits	(92,951,532)	(34,154,259)	(27,401,085)	(7,763,515)	(143,014)	(16,304,668)	(868,542)	(26,489)	(31,847)	(6,569,060)	(2,043,234)	(1,647,587)	
130													
131 Total Revenue Requirements	638,810,468	227,229,768	179,099,891	50,318,103	827,337	105,102,345	5,641,457	168,870	178,995	43,250,635	13,179,066	9,812,232	
132													
133													
134 Return On Rate Base @ Target ROR	7.30%	156,649,777	56,615,498	44,280,794	12,343,761	178,451	25,592,336	1,379,571	40,983	40,211	10,737,851	3,201,252	2,239,072
135 Total Op. exp. Adjusted for Taxes	575,112,222	204,768,529	162,220,183	45,737,857	791,900	95,814,678	5,130,429	154,376	170,632	39,081,844	12,021,048	9,220,747	
136 Revenue Credits	(92,951,532)	(34,154,259)	(27,401,085)	(7,763,515)	(143,014)	(16,304,668)	(868,542)	(26,489)	(31,847)	(6,569,060)	(2,043,234)	(1,647,587)	
137													
138 Total Target Revenue Requirements	638,810,468	227,229,768	179,099,891	50,318,103	827,337	105,102,345	5,641,457	168,870	178,995	43,250,635	13,179,066	9,812,232	

Rocky Mountain Power
Cost Of Service By Rate Schedule - Production-Energy Summary
State of Utah
2017 Protocol (Non Wgt)
12 Months Ended Dec 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N
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	707,297,479	206,289,177	200,490,335	62,801,825	2,794,738	140,444,036	7,031,432	252,360	633,761	44,320,717	17,647,348	24,591,752	
153 Operating Expenses													
154 Operation & Maintenance Expenses	565,582,023	164,742,545	157,334,948	49,950,397	1,988,508	115,785,200	5,694,754	190,296	419,252	34,665,235	14,858,570	19,952,319	
155 Depreciation Expense	44,214,457	12,908,287	12,302,764	3,900,772	154,092	9,034,543	444,521	14,834	32,540	2,713,067	1,159,133	1,549,905	
156 Amortization Expense	5,817,598	2,001,884	1,620,959	472,059	16,575	1,008,421	54,217	1,749	2,512	387,525	127,459	124,238	
157 Taxes Other Than Income	8,508,375	2,877,476	2,392,569	697,259	16,369	1,506,481	78,476	2,436	3,549	562,800	190,303	180,657	
158 Income Taxes - Federal	14,602,628	4,327,855	5,312,569	1,403,896	152,834	1,544,535	116,868	9,702	47,413	1,217,455	72,727	396,673	
159 Income Taxes - State	2,803,846	826,296	949,889	263,218	23,660	377,975	24,139	1,594	7,053	215,613	31,458	82,950	
160 Income Taxes Deferred	3,637,208	1,230,080	1,022,789	298,068	6,997	643,999	33,548	1,041	1,517	240,589	81,352	77,228	
161 Investment Tax Credit Adj	(380,004)	(128,515)	(106,858)	(31,141)	(731)	(67,283)	(3,505)	(109)	(158)	(25,136)	(8,499)	(8,069)	
162 Misc Revenues & Expense	(12,045)	(3,501)	(1,065)	(1,065)	(43)	(2,470)	(121)	(4)	(9)	(737)	(317)	(427)	
163													
164 Total Operating Expenses	644,774,086	188,782,406	180,826,379	56,953,464	2,358,262	129,831,401	6,442,897	221,540	513,669	39,976,410	16,512,184	22,355,475	
165													
166													
167 Rate Base :													
168 Electric Plant In Service	1,476,046,848	432,764,939	410,829,571	129,973,320	5,082,114	300,524,607	14,806,838	493,254	1,073,635	90,762,382	38,543,486	51,192,704	
169 Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-	-	
170 Electric Plant Acquisition Ad	5,579,702	1,621,716	1,552,103	493,249	19,691	1,144,407	56,227	1,880	4,157	341,628	146,882	197,763	
171 Pensions	-	-	-	-	-	-	-	-	-	-	-	-	
172 Prepayments	1,654,780	564,809	465,627	134,905	3,008	289,975	15,171	468	654	109,985	36,588	33,592	
173 Fuel Stock	87,842,266	25,530,967	24,435,041	7,765,303	310,001	18,016,604	885,196	29,592	65,438	5,378,317	2,312,394	3,113,414	
174 Materials & Supplies	21,776,689	7,430,782	6,127,458	1,775,606	39,647	3,817,230	199,680	6,164	8,621	1,447,173	481,660	442,668	
175 Misc Deferred Debits	54,914,019	17,637,299	15,381,734	4,626,898	137,159	10,274,678	523,284	16,715	29,336	3,535,536	1,306,140	1,445,240	
176 Cash Working Capital	6,887,550	2,019,638	1,932,612	608,038	25,082	1,384,348	68,745	2,365	5,483	427,520	175,969	237,750	
177 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
178 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
179													
180 Total Rate Base Additions	1,654,701,855	487,570,149	460,724,146	145,377,318	5,616,701	335,451,849	16,555,140	550,438	1,187,322	102,002,542	43,003,119	56,663,131	
181													
182 Rate Base Deductions :													
183 Accum Provision For Depreciation	(476,102,345)	(138,906,008)	(132,470,703)	(42,015,921)	(1,662,328)	(97,337,662)	(4,788,243)	(159,827)	(351,019)	(29,204,987)	(12,489,116)	(16,716,533)	
184 Accum Provision For Amortization	(24,468,951)	(8,331,563)	(6,883,865)	(1,997,552)	(45,153)	(4,299,700)	(224,687)	(6,945)	(9,810)	(1,624,239)	(542,696)	(502,741)	
185 Accum Deferred Income Taxes	(249,013,526)	(84,740,452)	(70,052,113)	(20,334,961)	(461,111)	(43,784,810)	(2,287,428)	(70,728)	(100,159)	(16,524,506)	(5,526,812)	(5,130,447)	
186 Unamortized ITC	(18,610)	(6,333)	(5,235)	(1,520)	(34)	(3,272)	(171)	(5)	(7)	(1,235)	(413)	(383)	
187 Customer Advance For Constructor	-	-	-	-	-	-	-	-	-	-	-	-	
188 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
189 Misc Rate Base Deductions	(32,463,950)	(10,265,752)	(9,083,129)	(2,757,170)	(86,524)	(6,169,071)	(312,244)	(10,053)	(18,454)	(2,073,486)	(785,552)	(902,515)	
190													
191 Total Rate Base Deductions	(782,067,383)	(242,250,107)	(218,495,044)	(67,107,124)	(2,255,151)	(151,594,514)	(7,612,772)	(247,559)	(479,449)	(49,428,452)	(19,344,589)	(23,252,620)	
192													
193 Total Rate Base	872,634,472	245,320,042	242,229,102	78,270,194	3,361,550	183,857,334	8,942,367	302,879	707,873	52,574,089	23,658,530	33,410,511	
194													
195 Calculated Return On Rate Base		7.14%	8.12%	7.47%	12.98%	5.77%	6.58%	10.18%	16.97%	8.26%	4.80%	6.69%	
196													
197 Return On Rate Base	7.30%	63,741,670	17,919,426	17,693,648	5,717,254	245,545	13,429,877	653,196	22,124	51,707	3,840,279	1,728,140	2,440,474
198 Total Operating Expenses		645,529,778	189,038,375	179,604,206	56,872,139	2,239,828	131,578,924	6,483,006	216,146	471,250	39,663,763	16,880,005	22,482,137
199 Revenue Credits		(42,091,670)	(13,968,484)	(12,910,769)	(4,000,712)	(146,040)	(9,058,055)	(452,990)	(15,106)	(31,252)	(2,896,536)	(1,153,732)	(1,459,760)
200													
201 Total Revenue Requirements		667,179,778	192,989,317	184,387,085	58,588,680	2,339,332	135,950,745	6,683,211	223,164	491,705	40,607,507	17,454,413	23,462,851
202													
203													
204 Return On Rate Base @ Target ROR	7.30%	63,741,670	17,919,426	17,693,648	5,717,254	245,545	13,429,877	653,196	22,124	51,707	3,840,279	1,728,140	2,440,474
205 Total Op. exp. Adjusted for Taxes		645,529,778	189,038,375	179,604,206	56,872,139	2,239,828	131,578,924	6,483,006	216,146	471,250	39,663,763	16,880,005	22,482,137
206 Revenue Credits		(42,091,670)	(13,968,484)	(12,910,769)	(4,000,712)	(146,040)	(9,058,055)	(452,990)	(15,106)	(31,252)	(2,896,536)	(1,153,732)	(1,459,760)
207													
208 Total Target Revenue Requirements		667,179,778	192,989,317	184,387,085	58,588,680	2,339,332	135,950,745	6,683,211	223,164	491,705	40,607,507	17,454,413	23,462,851

Transmission Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Transmission Function
State of Utah
2017 Protocol (Non Wgt)
12 Months Ended Dec 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N	
		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	
DESCRIPTION														
13	Operating Expenses													
14	Operation & Maintenance Expenses:	103,951,605	35,711,555	29,131,340	8,430,718	206,453	18,142,740	956,789	29,923	41,423	6,923,701	2,275,445	2,101,518	
15	Depreciation Expense	51,774,573	17,599,102	14,512,304	4,205,353	93,900	9,232,621	472,922	14,599	20,417	3,427,492	1,147,446	1,048,417	
16	Amortization Expense	(77,717)	(26,418)	(21,784)	(6,313)	(141)	(13,858)	(710)	(22)	(31)	(5,145)	(1,722)	(1,574)	
17	Taxes Other Than Income	16,769,015	5,681,972	4,731,091	1,363,172	29,476	2,989,380	152,693	4,192	5,810	1,095,143	374,168	341,918	
18	Income Taxes - Federal	21,031,852	6,850,557	8,150,846	1,886,376	120,949	1,558,438	141,190	10,382	34,223	1,919,994	16,261	342,836	
19	Income Taxes - State	2,857,879	930,877	1,107,537	256,327	16,435	211,766	19,185	1,411	4,650	260,895	2,210	46,586	
20	Income Taxes Deferred	25,283,478	8,566,992	7,133,301	2,055,322	44,442	4,507,236	230,222	6,320	8,760	1,651,201	564,152	515,527	
21	Investment Tax Credit Adj.	(759,403)	(257,314)	(214,253)	(61,733)	(1,335)	(135,377)	(6,915)	(190)	(263)	(49,595)	(16,945)	(15,484)	
22	Misc Revenues & Expense	(179)	(61)	(50)	(15)	(0)	(31)	(2)	(0)	(0)	(12)	(4)	(4)	
23														
24	Total Operating Expenses	220,831,103	75,057,262	64,530,133	18,129,208	510,179	36,492,915	1,965,375	66,615	114,989	15,223,676	4,361,011	4,379,740	
25														
26														
27	Rate Base :													
28	Electric Plant In Service	2,886,962,194	981,328,705	809,208,345	234,491,164	5,235,883	514,816,085	26,370,207	814,028	1,138,449	191,117,517	63,981,915	58,459,896	
29	Plant Held For Future Use	1,499,559	511,689	421,941	122,270	2,730	262,857	13,750	424	594	99,653	33,188	30,482	
30	Electric Plant Acquisition Adj.	-	-	-	-	-	-	-	-	-	-	-	-	
31	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	
32	Prepayments	3,324,834	1,130,167	931,941	270,057	6,030	592,903	30,370	937	1,311	220,104	73,686	67,327	
33	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
34	Materials & Supplies	449,084	152,651	125,877	36,476	814	80,083	4,102	127	177	29,729	9,953	9,094	
35	Misc Deferred Debits	25,525,633	8,676,593	7,154,760	2,073,296	46,294	4,551,877	233,157	7,197	10,066	1,689,800	565,709	516,884	
36	Cash Working Capital	4,327,040	1,480,889	1,241,533	353,255	9,554	729,157	39,145	1,293	2,042	294,533	89,173	86,467	
37	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
38	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
39														
40	Total Rate Base Additions	2,922,088,343	993,280,695	819,084,398	237,346,517	5,301,305	521,032,963	26,690,731	824,007	1,152,638	193,451,337	64,753,603	59,170,149	
41														
42	Rate Base Deductions :													
43	Accum Provision For Depreciator	(775,507,000)	(263,608,762)	(217,373,046)	(62,990,031)	(1,406,486)	(138,290,893)	(7,083,679)	(218,668)	(305,815)	(51,338,814)	(17,187,056)	(15,703,750)	
44	Accum Provision For Amortizator	(36,876,976)	(12,535,110)	(10,336,512)	(2,995,299)	(66,881)	(6,576,110)	(336,843)	(10,398)	(14,542)	(2,441,261)	(817,282)	(746,744)	
45	Accum Deferred Income Taxes	(494,708,876)	(168,160,059)	(138,665,589)	(40,182,303)	(897,219)	(88,218,944)	(4,518,787)	(139,491)	(195,084)	(32,749,814)	(10,963,923)	(10,017,662)	
46	Unamortized ITC	(37,190)	(12,642)	(10,424)	(3,021)	(67)	(6,632)	(340)	(10)	(15)	(2,462)	(824)	(753)	
47	Customer Advance For Constructor	(11,034,560)	(5,466,398)	(229,446)	(791,921)	(109,610)	(2,012,537)	(145,384)	(53,576)	(80,080)	(2,145,610)	-	-	
48	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
49	Misc Rate Base Deductions	(28,159,564)	(9,569,641)	(7,894,431)	(2,288,296)	(51,226)	(5,019,436)	(257,347)	(7,946)	(11,136)	(1,864,115)	(624,371)	(571,619)	
50														
51	Total Rate Base Deductions	(1,346,324,166)	(459,352,611)	(374,509,447)	(109,250,870)	(2,531,489)	(240,124,547)	(12,342,379)	(430,090)	(606,672)	(90,542,077)	(29,593,456)	(27,040,528)	
52														
53	Total Rate Base	1,575,764,177	533,928,083	444,574,950	128,095,647	2,769,816	280,908,416	14,348,352	393,918	545,967	102,909,260	35,160,147	32,129,621	
54														
55	Calculated Return On Rate Base		7.14%	8.12%	7.47%	12.98%	5.77%	6.58%	10.18%	16.97%	8.26%	4.80%	6.69%	
56														
57	Return On Rate Base	7.30%	115,101,847	39,000,829	32,474,020	9,356,759	202,322	20,518,982	1,048,077	28,774	39,880	7,517,017	2,568,276	2,346,911
58	Total Operating Expenses	221,665,473	75,614,366	62,287,019	17,996,113	412,593	39,162,887	2,029,731	59,600	82,273	14,611,698	4,907,648	4,501,546	
59	Revenue Credits	(60,646,558)	(20,368,951)	(17,102,029)	(4,989,367)	(123,280)	(10,771,705)	(560,130)	(17,505)	(26,666)	(4,007,646)	(1,355,710)	(1,323,570)	
60														
61	Total Revenue Requirements	276,120,762	94,246,244	77,659,010	22,363,505	491,634	48,910,164	2,517,678	70,869	95,487	18,121,068	6,120,214	5,524,888	
62														
63														
64	Return On Rate Base @ Target ROR	7.30%	115,101,847	39,000,829	32,474,020	9,356,759	202,322	20,518,982	1,048,077	28,774	39,880	7,517,017	2,568,276	2,346,911
65	Total Op. exp. Adjusted for Taxes	221,665,473	75,614,366	62,287,019	17,996,113	412,593	39,162,887	2,029,731	59,600	82,273	14,611,698	4,907,648	4,501,546	
66	Revenue Credits	(60,646,558)	(20,368,951)	(17,102,029)	(4,989,367)	(123,280)	(10,771,705)	(560,130)	(17,505)	(26,666)	(4,007,646)	(1,355,710)	(1,323,570)	
67														
68	Total Target Revenue Requirements	276,120,762	94,246,244	77,659,010	22,363,505	491,634	48,910,164	2,517,678	70,869	95,487	18,121,068	6,120,214	5,524,888	

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Transmission-Demand Summary
 State of Utah
 2017 Protocol (Non Wgt)
 12 Months Ended Dec 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N
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	
83 Operating Revenues	250,771,961	88,728,124	75,558,377	20,136,048	405,552	37,423,548	2,107,526	73,705	90,372	18,235,071	4,284,441	3,729,197	
83 Operating Expenses													
84 Operation & Maintenance Expense	77,251,436	27,304,148	21,696,506	6,161,356	127,754	13,032,184	697,359	21,428	25,516	5,224,362	1,627,336	1,333,487	
85 Depreciation Expense	38,830,930	13,199,815	10,884,259	3,153,949	70,409	6,924,178	354,683	10,949	15,309	2,570,670	860,544	786,167	
86 Amortization Expense	(58,288)	(19,818)	(16,339)	(4,734)	(106)	(10,390)	(532)	(16)	(23)	(3,859)	(1,291)	(1,179)	
87 Taxes Other Than Income	12,576,761	4,261,479	3,548,318	1,022,379	22,107	2,242,035	114,520	3,144	4,358	821,357	280,626	256,438	
88 Income Taxes - Federal	15,955,477	5,966,453	6,176,720	1,294,088	26,984	825,830	92,822	6,319	7,671	1,546,695	(21,550)	33,445	
89 Income Taxes - State	2,168,084	810,742	839,314	175,845	3,667	112,217	12,613	859	1,042	210,170	(2,928)	4,545	
90 Income Taxes Deferred	18,962,608	6,425,244	5,349,976	1,541,492	33,332	3,380,427	172,667	4,740	6,570	1,238,401	423,114	386,645	
91 Investment Tax Credit Adj	(569,552)	(192,986)	(160,689)	(46,300)	(1,001)	(101,533)	(5,186)	(142)	(197)	(37,196)	(12,708)	(11,613)	
92 Misc Revenues & Expense	(134)	(48)	(38)	(11)	(0)	(22)	(1)	(0)	(0)	(9)	(3)	(2)	
93													
94 Total Operating Expenses	165,117,322	57,755,028	48,318,027	13,298,065	283,144	26,404,926	1,438,943	47,280	60,246	11,570,590	3,153,139	2,787,932	
95													
96													
97 Rate Base :													
98 Electric Plant In Service	2,165,221,645	769,563,596	609,034,818	171,313,509	2,793,132	366,327,857	19,175,283	574,798	622,173	146,807,716	45,195,055	33,813,707	
99 Plant Held For Future Use	1,124,669	402,729	317,659	89,129	1,407	185,967	9,972	298	314	76,700	23,299	17,195	
100 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
101 Pensions	-	-	-	-	-	-	-	-	-	-	-	-	
102 Prepayments	2,493,626	847,625	698,956	202,542	4,523	444,678	22,777	703	983	165,078	55,265	50,495	
103 Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
104 Materials & Supplies	336,813	114,488	94,408	27,357	611	60,062	3,077	95	133	22,297	7,465	6,820	
105 Misc Deferred Debits	19,144,225	6,507,445	5,366,070	1,554,972	34,720	3,413,908	174,868	5,398	7,549	1,267,350	424,282	387,663	
106 Cash Working Capital	3,239,640	1,126,958	930,262	261,611	6,056	536,117	28,968	940	1,242	222,603	65,569	59,313	
107 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
108 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
109													
110 Total Rate Base Additions	2,191,560,617	778,562,842	616,442,173	173,449,121	2,840,450	370,968,588	19,414,944	582,233	632,394	148,561,745	45,770,934	34,335,193	
111													
112 Rate Base Deductions :													
113 Accum Provision For Depreciation	(581,630,250)	(197,714,732)	(163,030,302)	(47,241,416)	(1,054,588)	(103,713,360)	(5,312,613)	(163,992)	(229,305)	(38,504,954)	(12,889,613)	(11,775,374)	
114 Accum Provision For Amortization	(27,657,732)	(9,401,333)	(7,752,384)	(2,246,474)	(50,161)	(4,932,079)	(252,632)	(7,799)	(10,907)	(1,830,945)	(612,961)	(560,058)	
115 Accum Deferred Income Taxes	(371,031,657)	(126,120,044)	(103,999,192)	(30,136,728)	(672,914)	(66,164,208)	(3,389,090)	(104,619)	(146,313)	(24,562,361)	(8,222,942)	(7,513,247)	
116 Unamortized ITC	(27,893)	(9,481)	(7,818)	(2,266)	(51)	(4,974)	(255)	(8)	(11)	(1,846)	(618)	(565)	
117 Customer Advance For Constructor	(8,275,920)	(4,099,798)	(172,084)	(593,941)	(82,207)	(1,509,403)	(109,038)	(40,182)	(60,060)	(1,609,208)	-	-	
118 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
119 Misc Rate Base Deductions	(21,119,673)	(7,195,579)	(5,921,986)	(1,713,732)	(37,800)	(3,753,762)	(192,681)	(5,940)	(8,226)	(1,399,983)	(466,753)	(423,231)	
120													
121 Total Rate Base Deductions	(1,009,743,125)	(344,540,968)	(280,883,766)	(81,934,555)	(1,897,721)	(180,077,786)	(9,256,309)	(322,539)	(454,821)	(67,909,298)	(22,192,887)	(20,272,474)	
122													
123 Total Rate Base	1,181,817,493	434,021,874	335,558,406	91,514,566	942,729	190,890,802	10,158,635	259,694	177,573	80,652,447	23,578,047	14,062,719	
124													
125 Calculated Return On Rate Base		7.14%	8.12%	7.47%	12.98%	5.77%	6.58%	10.18%	16.97%	8.26%	4.80%	6.69%	
126													
127 Return On Rate Base	7.30%	86,325,973	31,703,170	24,510,896	6,684,690	68,862	13,943,637	742,039	18,969	12,971	5,891,266	1,722,261	1,027,213
128 Total Operating Expenses	165,533,748	58,207,890	46,624,959	13,202,979	249,930	28,219,300	1,484,508	42,655	49,605	11,090,968	3,519,709	2,841,245	
129 Revenue Credits	(38,915,961)	(13,859,894)	(11,015,878)	(3,094,406)	(52,173)	(6,454,055)	(345,511)	(10,393)	(11,603)	(2,651,681)	(806,089)	(614,278)	
130													
131 Total Revenue Requirements	212,943,761	76,051,166	60,119,977	16,793,263	266,619	35,708,883	1,881,035	51,231	50,972	14,330,553	4,435,881	3,254,180	
132													
133													
134 Return On Rate Base @ Target ROR	7.30%	86,325,973	31,703,170	24,510,896	6,684,690	68,862	13,943,637	742,039	18,969	12,971	5,891,266	1,722,261	1,027,213
135 Total Op. exp. Adjusted for Taxes	165,533,748	58,207,890	46,624,959	13,202,979	249,930	28,219,300	1,484,508	42,655	49,605	11,090,968	3,519,709	2,841,245	
136 Revenue Credits	(38,915,961)	(13,859,894)	(11,015,878)	(3,094,406)	(52,173)	(6,454,055)	(345,511)	(10,393)	(11,603)	(2,651,681)	(806,089)	(614,278)	
137													
138 Total Target Revenue Requirements	212,943,761	76,051,166	60,119,977	16,793,263	266,619	35,708,883	1,881,035	51,231	50,972	14,330,553	4,435,881	3,254,180	

Rocky Mountain Power
Cost Of Service By Rate Schedule - Transmission-Energy Summary
State of Utah
2017 Protocol (Non Wgt)
12 Months Ended Dec 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N	
		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	
	<u>DESCRIPTION</u>													
	Operating Revenues	83,815,872	24,431,839	25,061,977	7,564,487	464,271	15,283,997	802,175	32,993	117,242	5,492,213	1,763,594	2,801,086	
153	Operating Expenses													
154	Operation & Maintenance Expenses	26,700,169	8,407,407	7,434,834	2,269,362	78,699	5,110,556	259,430	8,495	15,907	1,699,339	648,109	768,031	
155	Depreciation Expense	12,943,643	4,399,287	3,628,045	1,051,405	23,492	2,308,443	118,239	3,650	5,108	856,823	286,902	262,250	
156	Amortization Expense	(19,429)	(6,600)	(5,446)	(1,579)	(35)	(3,467)	(178)	(5)	(8)	(1,286)	(431)	(395)	
157	Taxes Other Than Income	4,192,254	1,420,493	1,182,773	340,793	7,369	747,345	38,173	1,048	1,453	273,786	93,542	85,479	
158	Income Taxes - Federal	5,076,375	884,105	1,973,526	592,287	93,965	732,608	48,368	4,062	26,552	373,300	37,811	309,391	
159	Income Taxes - State	689,795	120,135	268,224	80,482	12,768	99,549	6,572	552	3,608	50,725	5,138	42,041	
160	Income Taxes Deferred	6,320,869	2,141,748	1,783,325	513,831	11,111	1,126,809	57,556	1,580	2,190	412,800	141,038	128,882	
161	Investment Tax Credit Adj	(189,851)	(64,329)	(53,563)	(15,433)	(334)	(33,844)	(1,729)	(47)	(66)	(12,399)	(4,236)	(3,871)	
162	Misc Revenues & Expense	(45)	(13)	(12)	(4)	(0)	(9)	(0)	(0)	(0)	(3)	(1)	(2)	
163														
164	Total Operating Expenses	55,713,781	17,302,234	16,212,106	4,831,143	227,035	10,087,989	526,431	19,335	54,743	3,653,086	1,207,872	1,591,808	
165														
166														
167	Rate Base :													
168	Electric Plant In Service	721,740,548	211,765,109	200,173,527	63,177,654	2,442,751	148,488,229	7,194,925	239,230	516,276	44,309,800	18,786,860	24,646,189	
169	Plant Held For Future Use	374,890	108,960	104,283	33,140	1,323	76,891	3,778	126	279	22,953	9,869	13,287	
170	Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
171	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	
172	Prepayments	831,209	282,542	232,985	67,514	1,508	148,226	7,592	234	328	55,026	18,422	16,832	
173	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
174	Materials & Supplies	112,271	38,163	31,469	9,119	204	20,021	1,026	32	44	7,432	2,488	2,273	
175	Misc Deferred Debits	6,381,408	2,169,148	1,788,690	518,324	11,573	1,137,969	58,289	1,799	2,516	422,450	141,427	129,221	
176	Cash Working Capital	1,087,400	353,931	311,270	91,644	3,497	193,039	10,177	353	800	71,930	23,604	27,153	
177	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
178	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
179														
180	Total Rate Base Additions	730,527,726	214,717,853	202,642,225	63,897,396	2,460,855	150,064,375	7,275,787	241,775	520,244	44,889,592	18,982,669	24,834,955	
181														
182	Rate Base Deductions :													
183	Accum Provision For Depreciator	(193,876,750)	(65,894,030)	(54,342,744)	(15,748,615)	(351,897)	(34,577,533)	(1,771,066)	(54,676)	(76,510)	(12,833,860)	(4,297,443)	(3,928,376)	
184	Accum Provision For Amortizator	(9,219,244)	(3,133,778)	(2,584,128)	(748,825)	(16,720)	(1,644,026)	(84,211)	(2,600)	(3,636)	(610,315)	(204,320)	(186,686)	
185	Accum Deferred Income Taxes	(123,677,219)	(42,040,015)	(34,666,397)	(10,045,576)	(224,305)	(22,054,736)	(1,129,697)	(34,873)	(48,771)	(8,187,454)	(2,740,981)	(2,504,416)	
186	Unamortized ITC	(9,298)	(3,160)	(2,606)	(755)	(17)	(1,658)	(85)	(3)	(4)	(615)	(206)	(188)	
187	Customer Advance For Constructior	(2,758,640)	(1,366,599)	(57,361)	(197,980)	(27,402)	(503,134)	(36,346)	(13,394)	(20,020)	(536,403)	-	-	
188	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
189	Misc Rate Base Deductions	(7,039,891)	(2,374,062)	(1,972,444)	(574,564)	(13,426)	(1,265,673)	(64,666)	(2,006)	(2,911)	(464,132)	(157,619)	(148,388)	
190														
191	Total Rate Base Deductions	(336,581,042)	(114,811,644)	(93,625,681)	(27,316,315)	(633,768)	(60,046,761)	(3,086,071)	(107,551)	(151,851)	(22,632,779)	(7,400,568)	(6,768,054)	
192														
193	Total Rate Base	393,946,684	99,906,209	109,016,544	36,581,081	1,827,088	90,017,614	4,189,717	134,224	368,393	22,256,813	11,582,101	18,066,901	
194														
195	Calculated Return On Rate Base		7.14%	8.12%	7.47%	12.98%	5.77%	6.58%	10.18%	16.97%	8.26%	4.80%	6.69%	
196														
197	Return On Rate Base	7.30%	28,775,874	7,297,659	7,963,124	2,672,069	133,460	6,575,345	306,038	9,804	26,909	1,625,751	846,016	1,319,699
198	Total Operating Expenses	56,131,725	17,406,477	15,662,060	4,793,134	162,663	10,943,586	545,223	16,944	32,667	3,520,729	1,387,939	1,660,301	
199	Revenue Credits	(21,730,598)	(6,509,058)	(6,086,150)	(1,894,961)	(71,107)	(4,317,650)	(214,618)	(7,111)	(15,062)	(1,355,966)	(549,622)	(709,292)	
200														
201	Total Revenue Requirements	63,177,001	18,195,078	17,539,034	5,570,242	225,015	13,201,282	636,643	19,637	44,514	3,790,515	1,684,333	2,270,707	
202														
203														
204	Return On Rate Base @ Target ROR	7.30%	28,775,874	7,297,659	7,963,124	2,672,069	133,460	6,575,345	306,038	9,804	26,909	1,625,751	846,016	1,319,699
205	Total Op. exp. Adjusted for Taxes	56,131,725	17,406,477	15,662,060	4,793,134	162,663	10,943,586	545,223	16,944	32,667	3,520,729	1,387,939	1,660,301	
206	Revenue Credits	(21,730,598)	(6,509,058)	(6,086,150)	(1,894,961)	(71,107)	(4,317,650)	(214,618)	(7,111)	(15,062)	(1,355,966)	(549,622)	(709,292)	
207														
208	Total Target Revenue Requirements	63,177,001	18,195,078	17,539,034	5,570,242	225,015	13,201,282	636,643	19,637	44,514	3,790,515	1,684,333	2,270,707	

Distribution Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Function
State of Utah
2017 Protocol (Non Wgt)
12 Months Ended Dec 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N
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:	96,453,470	52,865,487	24,790,783	5,846,665	2,463,022	514,137	1,119,840	51,412	18,824	8,657,336	62,601	63,361	
15 Depreciation Expense	55,918,910	34,433,054	11,472,545	2,501,537	1,662,672	100,195	612,846	36,330	18,488	5,062,421	9,411	9,411	
16 Amortization Expense	(1,124,002)	(659,369)	(272,122)	(61,425)	(14,184)	(1,043)	(13,738)	(600)	(323)	(101,000)	(100)	(100)	
17 Taxes Other Than Income	18,214,647	10,708,597	4,492,995	1,004,013	163,719	(17,364)	227,595	8,994	4,697	1,621,822	(265)	(156)	
18 Income Taxes - Federal	25,895,667	12,369,169	8,846,446	1,711,638	(31,319)	(94,549)	272,156	18,800	25,031	2,790,224	(6,005)	(5,923)	
19 Income Taxes - State	3,518,791	1,680,765	1,202,085	232,583	(4,256)	(12,848)	36,981	2,555	3,401	379,145	(816)	(805)	
20 Income Taxes Deferred	12,087,361	7,106,296	2,981,581	666,270	108,645	(11,523)	151,034	5,969	3,117	1,076,252	(176)	(104)	
21 Investment Tax Credit Adj	(811,088)	(476,848)	(200,070)	(44,708)	(7,290)	773	(10,135)	(401)	(209)	(72,219)	12	7	
22 Misc Revenues & Expense	(28,895)	(9,860)	(8,130)	(2,356)	(53)	(5,065)	(265)	(8)	(11)	(1,920)	(639)	(587)	
23													
24 Total Operating Expenses	210,124,863	118,017,292	53,306,113	11,854,217	4,340,957	472,712	2,396,315	123,052	73,016	19,412,060	64,023	65,104	
25													
26													
27 Rate Base :													
28 Electric Plant In Service	3,066,467,502	1,799,138,383	742,350,419	167,548,436	38,707,149	2,654,834	37,481,609	1,636,767	880,974	275,570,214	249,359	249,359	
29 Plant Held For Future Use	5,750,021	2,752,243	1,942,669	465,092	3,249	-	89,705	1,391	835	494,835	-	-	
30 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
31 Pensions	-	-	-	-	-	-	-	-	-	-	-	-	
32 Prepayments	3,046,506	1,787,427	737,518	166,458	38,455	2,638	37,238	1,626	875	273,776	248	248	
33 Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
34 Materials & Supplies	12,805,777	7,513,325	3,100,106	699,694	161,644	11,087	156,526	6,835	3,679	1,150,800	1,041	1,041	
35 Misc Deferred Debits	78,421,834	46,011,161	18,984,868	4,284,883	989,897	67,895	958,555	41,859	22,530	7,047,432	6,377	6,377	
36 Cash Working Capital	4,566,990	2,488,126	1,199,456	277,516	104,494	20,124	52,842	2,490	1,157	415,671	2,541	2,575	
37 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
38 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
39													
40 Total Rate Base Additions	3,171,058,630	1,859,690,665	768,315,037	173,442,079	40,004,887	2,756,576	38,776,475	1,690,968	910,051	284,952,728	259,566	259,600	
41													
42 Rate Base Deductions :													
43 Accum Provision For Depreciator	(1,003,370,726)	(588,398,330)	(236,267,333)	(53,582,791)	(20,252,593)	(1,234,914)	(11,732,098)	(568,681)	(267,335)	(90,834,668)	(115,991)	(115,991)	
44 Accum Provision For Amortizator	(31,389,981)	(18,416,931)	(7,599,091)	(1,715,114)	(396,227)	(27,176)	(383,682)	(16,755)	(9,018)	(2,820,882)	(2,553)	(2,553)	
45 Accum Deferred Income Taxes	(540,995,034)	(317,223,458)	(132,822,573)	(29,927,749)	(4,946,181)	(370,922)	(6,747,842)	(280,110)	(160,124)	(48,446,398)	(34,839)	(34,839)	
46 Unamortized ITC	(39,721)	(23,311)	(9,746)	(2,195)	(353)	(27)	(496)	(21)	(12)	(3,557)	(3)	(3)	
47 Customer Advance For Constructor	(8,648,119)	(4,284,181)	(179,824)	(620,652)	(85,904)	(1,577,286)	(113,942)	(41,989)	(62,761)	(1,681,580)	-	-	
48 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
49 Misc Rate Base Deductions	(34,134,810)	(18,623,788)	(8,487,198)	(2,018,998)	(369,469)	(1,026,266)	(399,912)	(16,796)	(10,457)	(2,933,662)	(128,741)	(119,523)	
50													
51 Total Rate Base Deductions	(1,618,578,391)	(946,970,000)	(385,365,764)	(87,867,499)	(26,050,727)	(4,236,592)	(19,377,970)	(924,351)	(509,707)	(146,720,746)	(282,127)	(272,909)	
52													
53 Total Rate Base	1,552,480,239	912,720,665	382,949,273	85,574,580	13,954,160	(1,480,016)	19,398,504	766,617	400,344	138,231,982	(22,561)	(13,309)	
54													
55 Calculated Return On Rate Base		7.14%	8.12%	7.47%	12.98%	5.77%	6.58%	10.18%	16.97%	8.26%	4.80%	6.69%	
56													
57 Return On Rate Base	7.30%	113,401,070	66,669,770	27,972,567	6,250,804	1,019,283	(108,108)	1,416,966	55,998	29,243	10,097,169	(1,648)	(972)
58 Total Operating Expenses		207,777,336	118,969,632	51,373,933	11,765,303	3,849,325	458,645	2,483,322	109,400	49,025	18,590,026	63,672	65,054
59 Revenue Credits		(16,502,093)	(6,761,313)	(5,577,343)	(1,271,398)	(128,981)	(655,173)	(438,914)	(10,091)	(3,131)	(1,652,803)	(1,452)	(1,493)
60													
61 Total Revenue Requirements		304,676,314	178,878,088	73,769,157	16,744,708	4,739,627	(304,636)	3,461,374	155,306	75,137	27,034,392	60,572	62,589
62													
63													
64 Return On Rate Base @ Target ROR	7.30%	113,401,070	66,669,770	27,972,567	6,250,804	1,019,283	(108,108)	1,416,966	55,998	29,243	10,097,169	(1,648)	(972)
65 Total Op. exp. Adjusted for Taxes		207,777,336	118,969,632	51,373,933	11,765,303	3,849,325	458,645	2,483,322	109,400	49,025	18,590,026	63,672	65,054
66 Revenue Credits		(16,502,093)	(6,761,313)	(5,577,343)	(1,271,398)	(128,981)	(655,173)	(438,914)	(10,091)	(3,131)	(1,652,803)	(1,452)	(1,493)
67													
68 Total Target Revenue Requirements		304,676,314	178,878,088	73,769,157	16,744,708	4,739,627	(304,636)	3,461,374	155,306	75,137	27,034,392	60,572	62,589

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Distribution Substations Summary
 State of Utah
 2017 Protocol (Non Wgt)
 12 Months Ended Dec 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N	
		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	
DESCRIPTION														
83	Operating Revenues	48,858,558	23,304,219	16,495,772	3,637,077	181,183	38,726	635,093	15,708	10,518	4,523,708	8,485	8,070	
84	Operating Expenses													
85	Operation & Maintenance Expenses	15,735,249	7,872,785	4,874,548	1,165,146	123,713	80,623	223,838	5,311	2,725	1,366,377	10,026	10,157	
86	Depreciation Expense	(10,455,942)	(4,914,928)	(3,612,168)	(867,543)	4,111	719	(165,929)	(2,288)	(1,401)	(896,652)	68	68	
87	Amortization Expense	(192,738)	(113,065)	(46,862)	(10,533)	(2,432)	(179)	(2,356)	(103)	(55)	(17,319)	(17)	(17)	
88	Taxes Other Than Income	3,123,348	1,836,251	770,434	172,163	28,074	(2,978)	39,027	1,542	805	278,101	(45)	(27)	
89	Income Taxes - Federal	12,746,809	6,078,339	4,339,634	931,740	34,613	(8,507)	160,299	4,320	3,171	1,203,814	(208)	(406)	
90	Income Taxes - State	1,732,080	825,945	589,684	126,608	4,703	(1,156)	21,782	587	431	163,578	(28)	(55)	
91	Income Taxes Deferred	1,811,321	1,064,896	446,797	99,842	16,281	(1,727)	22,633	894	467	161,279	(26)	(16)	
92	Investment Tax Credit Adj	(139,081)	(81,767)	(34,307)	(7,666)	(1,250)	133	(1,738)	(69)	(36)	(12,384)	2	1	
93	Misc Revenues & Expense	(4,955)	(1,691)	(1,394)	(404)	(9)	(869)	(45)	(1)	(2)	(329)	(110)	(101)	
94	Total Operating Expenses	24,356,091	12,566,767	7,326,566	1,609,353	207,803	66,060	297,512	10,195	6,105	2,246,466	9,661	9,605	
95														
96														
97	Rate Base :													
98	Electric Plant In Service	535,429,223	262,694,229	175,366,754	41,858,242	757,588	32,899	8,137,470	139,294	82,380	46,354,185	3,090	3,090	
99	Plant Held For Future Use	985,982	471,940	333,118	79,751	557	-	15,382	239	143	84,852	-	-	
100	Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
101	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	
102	Prepayments	522,398	306,498	126,466	28,543	6,594	452	6,385	279	150	46,946	42	42	
103	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
104	Materials & Supplies	2,195,865	1,288,344	531,589	119,980	27,718	1,901	26,840	1,172	631	197,333	179	179	
105	Misc Deferred Debits	13,447,346	7,889,742	3,255,421	734,748	169,742	11,642	164,368	7,178	3,863	1,208,455	1,094	1,094	
106	Cash Working Capital	879,326	463,464	248,364	57,480	15,096	3,464	10,854	402	179	79,144	438	441	
107	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
108	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
109														
110	Total Rate Base Additions	553,460,139	273,114,216	179,861,712	42,878,745	977,295	50,359	8,361,300	148,563	87,346	47,970,914	4,843	4,846	
111														
112	Rate Base Deductions :													
113	Accum Provision For Depreciation	(126,070,874)	(61,551,639)	(41,523,129)	(9,903,909)	(206,016)	(9,677)	(1,929,057)	(33,768)	(19,905)	(10,891,954)	(909)	(909)	
114	Accum Provision For Amortization	(5,382,582)	(3,158,034)	(1,303,050)	(294,098)	(67,943)	(4,660)	(65,792)	(2,873)	(1,546)	(483,709)	(438)	(438)	
115	Accum Deferred Income Taxes	(92,071,071)	(54,009,921)	(22,597,446)	(5,090,151)	(830,208)	(63,121)	(1,148,948)	(47,657)	(27,325)	(8,244,437)	(5,929)	(5,929)	
116	Unamortized ITC	(6,811)	(3,997)	(1,671)	(376)	(61)	(5)	(85)	(4)	(2)	(610)	(0)	(0)	
117	Customer Advance For Constructor	(1,482,932)	(734,628)	(30,835)	(106,426)	(14,730)	(270,464)	(19,538)	(7,200)	(10,762)	(288,348)	-	-	
118	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
119	Misc Rate Base Deductions	(5,853,250)	(3,193,505)	(1,455,338)	(346,207)	(63,354)	(175,979)	(68,575)	(2,880)	(1,793)	(503,048)	(22,076)	(20,495)	
120														
121	Total Rate Base Deductions	(230,867,520)	(122,651,725)	(66,911,470)	(15,741,168)	(1,182,312)	(523,906)	(3,231,995)	(94,382)	(61,333)	(20,412,107)	(29,352)	(27,771)	
122														
123	Total Rate Base	322,592,619	150,462,491	112,950,242	27,137,577	(205,017)	(473,547)	5,129,305	54,182	26,013	27,558,807	(24,509)	(22,925)	
124														
125	Calculated Return On Rate Base		7.14%	8.12%	7.47%	12.98%	5.77%	6.58%	10.18%	16.97%	8.26%	4.80%	6.69%	
126														
127	Return On Rate Base	7.30%	23,563,809	10,990,547	8,250,461	1,982,267	(14,976)	(34,590)	374,671	3,958	1,900	2,013,036	(1,790)	(1,675)
128	Total Operating Expenses	23,773,846	12,723,760	6,756,673	1,581,156	215,026	61,559	320,518	9,230	4,546	2,082,580	9,280	9,518	
129	Revenue Credits	(3,241,362)	(1,314,227)	(1,096,397)	(249,250)	(26,579)	(136,092)	(88,295)	(2,048)	(622)	(327,243)	(301)	(309)	
130														
131	Total Revenue Requirements	44,096,292	22,400,081	13,910,737	3,314,173	173,472	(109,123)	606,894	11,139	5,824	3,768,373	7,189	7,534	
132														
133														
134	Return On Rate Base @ Target ROR	7.30%	23,563,809	10,990,547	8,250,461	1,982,267	(14,976)	(34,590)	374,671	3,958	1,900	2,013,036	(1,790)	(1,675)
135	Total Op. exp. Adjusted for Taxes	23,773,846	12,723,760	6,756,673	1,581,156	215,026	61,559	320,518	9,230	4,546	2,082,580	9,280	9,518	
136	Revenue Credits	(3,241,362)	(1,314,227)	(1,096,397)	(249,250)	(26,579)	(136,092)	(88,295)	(2,048)	(622)	(327,243)	(301)	(309)	
137														
138	Total Target Revenue Requirements	44,096,292	22,400,081	13,910,737	3,314,173	173,472	(109,123)	606,894	11,139	5,824	3,768,373	7,189	7,534	

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Poles & Wires
State of Utah
2017 Protocol (Non Wgt)
12 Months Ended Dec 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N
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	163,152,509	85,569,134	45,009,638	10,402,907	5,123,357	12,847	1,765,865	33,766	10,806	15,194,270	15,560	14,358	
153 Operating Expenses													
154 Operation & Maintenance Expenses	71,661,068	39,797,971	17,900,333	4,219,740	2,150,972	233,084	789,450	38,678	13,058	6,459,327	29,037	29,417	
155 Depreciation Expense	42,673,185	23,313,138	10,898,428	2,601,150	1,597,941	2,095	505,776	8,678	5,130	3,740,456	197	197	
156 Amortization Expense	(561,198)	(329,213)	(135,866)	(30,669)	(7,082)	(521)	(6,859)	(299)	(161)	(50,428)	(50)	(50)	
157 Taxes Other Than Income	9,094,314	5,346,650	2,243,288	501,290	81,742	(8,670)	113,635	4,491	2,345	809,753	(132)	(78)	
158 Income Taxes - Federal	(18,228,421)	(13,364,203)	(2,078,521)	(478,365)	(465,889)	(109,416)	(227,249)	(23,155)	(11,768)	(1,452,328)	(8,477)	(9,050)	
159 Income Taxes - State	(2,476,940)	(1,815,973)	(282,436)	(65,002)	(63,307)	(14,868)	(30,879)	(3,146)	(1,599)	(197,347)	(1,152)	(1,230)	
160 Income Taxes Deferred	7,193,051	4,228,876	1,774,305	396,490	64,653	(6,857)	89,878	3,552	1,855	640,465	(105)	(62)	
161 Investment Tax Credit Adj	(404,964)	(238,083)	(99,892)	(22,322)	(3,640)	386	(5,060)	(200)	(104)	(36,058)	6	3	
162 Misc Revenues & Expense	(14,427)	(4,923)	(4,059)	(1,176)	(26)	(2,529)	(132)	(4)	(6)	(959)	(319)	(293)	
163													
164 Total Operating Expenses	108,935,668	56,934,240	30,215,579	7,121,135	3,355,366	92,704	1,228,560	28,593	8,750	9,912,881	19,005	18,855	
165													
166													
167 Rate Base :													
168 Electric Plant In Service	1,559,019,862	880,081,601	391,792,779	93,431,458	35,292,495	95,793	18,207,088	320,482	188,764	139,591,408	8,997	8,997	
169 Plant Held For Future Use	2,870,904	1,374,156	969,947	232,214	1,622	-	44,789	695	417	247,064	-	-	
170 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
171 Pensions	-	-	-	-	-	-	-	-	-	-	-	-	
172 Prepayments	1,521,077	892,437	368,232	83,110	19,200	1,317	18,592	812	437	136,693	124	124	
173 Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
174 Materials & Supplies	6,393,742	3,751,296	1,547,839	349,347	80,706	5,535	78,151	3,413	1,837	574,578	520	520	
175 Misc Deferred Debits	39,154,904	22,972,717	9,478,874	2,139,381	494,241	33,899	478,593	20,899	11,249	3,518,682	3,184	3,184	
176 Cash Working Capital	2,147,723	1,144,287	578,191	136,180	56,740	8,997	24,353	976	311	195,331	1,174	1,184	
177 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
178 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
179													
180 Total Rate Base Additions	1,611,108,211	910,216,493	404,735,862	96,371,690	35,945,005	145,541	18,851,566	347,276	203,016	144,263,755	13,999	14,009	
181													
182 Rate Base Deductions :													
183 Accum Provision For Depreciation	(589,208,185)	(328,220,316)	(147,263,777)	(35,148,240)	(19,354,307)	(28,177)	(6,834,083)	(117,201)	(69,295)	(52,167,494)	(2,647)	(2,647)	
184 Accum Provision For Amortization	(15,672,570)	(9,195,311)	(3,794,118)	(856,332)	(197,830)	(13,569)	(191,567)	(8,365)	(4,503)	(1,408,426)	(1,274)	(1,274)	
185 Accum Deferred Income Taxes	(273,194,024)	(160,094,639)	(67,106,168)	(15,127,241)	(2,549,030)	(187,335)	(3,405,143)	(141,513)	(80,536)	(24,467,229)	(17,596)	(17,596)	
186 Unamortized ITC	(19,832)	(11,639)	(4,866)	(1,096)	(176)	(14)	(248)	(10)	(6)	(1,776)	(1)	(1)	
187 Customer Advance For Constructors	(4,317,883)	(2,139,031)	(89,783)	(309,883)	(42,891)	(787,517)	(56,889)	(20,964)	(31,336)	(839,589)	-	-	
188 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
189 Misc Rate Base Deductions	(17,043,024)	(9,298,592)	(4,237,537)	(1,008,057)	(184,470)	(512,400)	(199,670)	(8,386)	(5,221)	(1,464,736)	(64,279)	(59,676)	
190													
191 Total Rate Base Deductions	(899,455,518)	(508,959,528)	(222,496,249)	(52,450,849)	(22,328,704)	(1,529,011)	(10,687,600)	(296,440)	(190,895)	(80,349,250)	(85,797)	(81,194)	
192													
193 Total Rate Base	711,652,693	401,256,965	182,239,613	43,920,842	13,616,300	(1,383,471)	8,163,965	50,836	12,120	63,914,505	(71,797)	(67,185)	
194													
195 Calculated Return On Rate Base		7.14%	8.12%	7.47%	12.98%	5.77%	6.58%	10.18%	16.97%	8.26%	4.80%	6.69%	
196													
197 Return On Rate Base	7.30%	51,982,740	29,309,854	13,311,710	3,208,202	994,604	(101,056)	596,338	3,713	885	4,668,641	(5,244)	(4,908)
198 Total Operating Expenses	107,549,864	57,352,914	29,296,085	7,075,500	2,875,637	79,554	1,265,178	27,687	8,024	9,532,796	17,889	18,600	
199 Revenue Credits	(7,775,946)	(3,201,571)	(2,627,098)	(599,635)	(59,377)	(300,394)	(204,476)	(4,680)	(1,468)	(775,894)	(667)	(685)	
200													
201 Total Revenue Requirements	151,756,658	83,461,197	39,980,697	9,684,067	3,810,864	(321,895)	1,657,039	26,721	7,442	13,425,543	11,978	13,007	
202													
203													
204 Return On Rate Base @ Target ROR	7.30%	51,982,740	29,309,854	13,311,710	3,208,202	994,604	(101,056)	596,338	3,713	885	4,668,641	(5,244)	(4,908)
205 Total Op. exp. Adjusted for Taxes	107,549,864	57,352,914	29,296,085	7,075,500	2,875,637	79,554	1,265,178	27,687	8,024	9,532,796	17,889	18,600	
206 Revenue Credits	(7,775,946)	(3,201,571)	(2,627,098)	(599,635)	(59,377)	(300,394)	(204,476)	(4,680)	(1,468)	(775,894)	(667)	(685)	
207													
208 Total Target Revenue Requirements	151,756,658	83,461,197	39,980,697	9,684,067	3,810,864	(321,895)	1,657,039	26,721	7,442	13,425,543	11,978	13,007	

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Distribution Transformer:
 State of Utah
 2017 Protocol (Non Wgt)
 12 Months Ended Dec 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N
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	69,385,853	40,757,594	17,719,394	3,402,017	601,737	55,365	1,054,798	16,174	75,403	5,682,769	10,531	10,071	
223 Operating Expenses													
224 Operation & Maintenance Expenses	4,431,823	2,450,356	1,109,490	258,886	64,311	88,057	54,702	2,098	1,413	380,394	10,986	11,130	
225 Depreciation Expense	12,999,760	7,870,840	3,214,342	637,859	52,086	796	228,363	2,149	8,438	984,737	75	75	
226 Amortization Expense	(213,259)	(125,103)	(51,630)	(11,654)	(2,691)	(198)	(2,606)	(114)	(61)	(19,163)	(19)	(19)	
227 Taxes Other Than Income	3,455,894	2,031,759	852,463	190,493	31,063	(3,295)	43,182	1,707	891	307,711	(50)	(30)	
228 Income Taxes - Federal	19,950,345	11,743,903	4,930,155	958,167	290,001	2,362	265,463	7,224	21,671	1,729,889	864	646	
229 Income Taxes - State	2,710,921	1,595,801	669,926	130,199	39,406	321	36,072	982	2,945	235,063	117	88	
230 Income Taxes Deferred	1,737,206	1,021,323	428,515	95,757	15,615	(1,656)	21,707	858	448	154,680	(25)	(15)	
231 Investment Tax Credit Adj	(153,889)	(90,473)	(37,960)	(8,483)	(1,383)	147	(1,923)	(76)	(40)	(13,702)	2	1	
232 Misc Revenues & Expense	(5,482)	(1,871)	(1,543)	(447)	(10)	(961)	(50)	(2)	(2)	(364)	(121)	(111)	
233													
234 Total Operating Expenses	44,913,319	26,496,535	11,113,759	2,250,778	488,397	85,573	644,910	14,826	35,703	3,759,245	11,829	11,765	
235													
236													
237 Rate Base :													
238 Electric Plant In Service	560,146,914	339,097,816	138,489,339	27,499,270	2,266,821	36,402	9,825,990	93,557	362,645	42,468,237	3,419	3,419	
239 Plant Held For Future Use	1,090,961	522,188	368,586	88,243	616	-	17,020	264	159	93,886	-	-	
240 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
241 Pensions	-	-	-	-	-	-	-	-	-	-	-	-	
242 Prepayments	578,018	339,131	139,930	31,582	7,296	500	7,065	309	166	51,944	47	47	
243 Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
244 Materials & Supplies	2,429,661	1,425,515	588,188	132,754	30,669	2,104	29,698	1,297	698	218,343	198	198	
245 Misc Deferred Debits	14,879,101	8,729,772	3,602,030	812,978	187,815	12,882	181,868	7,942	4,275	1,337,121	1,210	1,210	
246 Cash Working Capital	902,304	506,564	228,683	51,194	19,081	3,969	10,975	433	410	79,997	497	501	
247 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
248 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
249													
250 Total Rate Base Additions	580,026,959	350,620,985	143,416,757	28,616,021	2,512,298	55,857	10,072,615	103,801	368,352	44,249,527	5,371	5,375	
251													
252 Rate Base Deductions :													
253 Accum Provision For Depreciation	(138,115,909)	(83,571,285)	(34,136,296)	(6,792,514)	(577,480)	(10,708)	(2,411,299)	(23,862)	(88,639)	(10,501,816)	(1,006)	(1,006)	
254 Accum Provision For Amortization	(5,955,672)	(3,494,274)	(1,441,788)	(325,411)	(75,177)	(5,156)	(72,797)	(3,179)	(1,711)	(535,211)	(484)	(484)	
255 Accum Deferred Income Taxes	(101,163,244)	(59,366,311)	(24,821,351)	(5,589,514)	(900,279)	(69,348)	(1,262,969)	(52,349)	(30,098)	(9,057,995)	(6,514)	(6,514)	
256 Unamortized ITC	(7,536)	(4,423)	(1,849)	(416)	(67)	(5)	(94)	(4)	(2)	(675)	(0)	(0)	
257 Customer Advance For Constructor	(1,640,822)	(812,845)	(34,118)	(117,757)	(16,299)	(299,261)	(21,618)	(7,967)	(11,908)	(319,049)	-	-	
258 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
259 Misc Rate Base Deductions	(6,476,453)	(3,533,521)	(1,610,290)	(383,068)	(70,100)	(194,715)	(75,876)	(3,187)	(1,984)	(556,608)	(24,426)	(22,677)	
260													
261 Total Rate Base Deductions	(253,359,635)	(150,782,659)	(62,045,692)	(13,208,681)	(1,639,402)	(579,194)	(3,844,653)	(90,547)	(134,342)	(20,971,354)	(32,430)	(30,681)	
262													
263 Total Rate Base	326,667,324	199,838,326	81,371,065	15,407,340	872,896	(523,337)	6,227,962	13,254	234,010	23,278,173	(27,059)	(25,307)	
264													
265 Calculated Return On Rate Base		7.14%	8.12%	7.47%	12.98%	5.77%	6.58%	10.18%	16.97%	8.26%	4.80%	6.69%	
266													
267 Return On Rate Base	7.30%	23,861,446	14,597,210	5,943,757	1,125,431	63,761	(38,227)	454,922	968	17,093	1,700,356	(1,977)	(1,849)
268 Total Operating Expenses	44,534,263	26,705,047	10,703,199	2,234,769	457,643	80,599	672,844	14,589	21,680	3,620,815	11,408	11,669	
269 Revenue Credits	(3,365,580)	(1,371,074)	(1,137,998)	(259,027)	(27,015)	(137,840)	(90,703)	(2,096)	(643)	(338,567)	(305)	(314)	
270													
271 Total Revenue Requirements	65,030,130	39,931,183	15,508,958	3,101,173	494,389	(95,468)	1,037,063	13,462	38,131	4,982,605	9,127	9,507	
272													
273													
274 Return On Rate Base @ Target ROR	7.30%	23,861,446	14,597,210	5,943,757	1,125,431	63,761	(38,227)	454,922	968	17,093	1,700,356	(1,977)	(1,849)
275 Total Op. exp. Adjusted for Taxes	44,534,263	26,705,047	10,703,199	2,234,769	457,643	80,599	672,844	14,589	21,680	3,620,815	11,408	11,669	
276 Revenue Credits	(3,365,580)	(1,371,074)	(1,137,998)	(259,027)	(27,015)	(137,840)	(90,703)	(2,096)	(643)	(338,567)	(305)	(314)	
277													
278 Total Target Revenue Requirements	65,030,130	39,931,183	15,508,958	3,101,173	494,389	(95,468)	1,037,063	13,462	38,131	4,982,605	9,127	9,507	

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Distribution Service:
 State of Utah
 2017 Protocol (Non Wgt)
 12 Months Ended Dec 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N
		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
DESCRIPTION													
Operating Revenues		36,151,741	26,790,898	4,039,866	619,766	184,905	32,378	113,706	108,996	36,757	4,212,561	6,086	5,823
293 Operating Expenses													
294 Operation & Maintenance Expense:		2,265,085	1,240,047	566,830	134,584	34,987	50,335	26,481	1,162	632	197,384	6,279	6,362
295 Depreciation Expense		7,243,288	5,729,295	587,817	65,677	6,633	455	6,423	19,998	4,555	822,549	43	43
296 Amortization Expense		(121,873)	(71,494)	(29,506)	(6,660)	(1,538)	(113)	(1,490)	(65)	(35)	(10,951)	(11)	(11)
297 Taxes Other Than Income		1,974,976	1,161,111	487,166	108,863	17,752	(1,883)	24,678	975	509	175,851	(29)	(17)
298 Income Taxes - Federal		10,855,237	7,476,221	1,631,222	303,791	133,627	1,975	68,272	26,704	10,690	1,201,756	552	427
299 Income Taxes - State		1,475,046	1,015,894	221,656	41,280	18,158	268	9,277	3,629	1,453	163,299	75	58
300 Income Taxes Deferred		978,615	575,339	241,394	53,942	8,796	(933)	12,228	463	252	87,135	(14)	(8)
301 Investment Tax Credit Adj		(87,945)	(51,704)	(21,693)	(4,648)	(790)	84	(1,099)	(43)	(23)	(7,831)	1	1
302 Misc Revenues & Expense		(3,133)	(1,069)	(882)	(255)	(6)	(549)	(29)	(1)	(1)	(208)	(69)	(64)
303													
304 Total Operating Expenses		24,579,296	17,073,640	3,683,806	696,374	217,619	49,639	144,741	52,843	18,033	2,628,984	6,827	6,791
305													
306													
307 Rate Base :													
308 Electric Plant In Service		320,113,030	253,025,454	26,109,296	2,942,179	303,304	20,803	293,701	881,882	201,010	36,331,493	1,954	1,954
309 Plant Held For Future Use		623,463	298,420	210,640	50,429	352	-	9,727	151	91	53,654	-	-
310 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
311 Pensions		-	-	-	-	-	-	-	-	-	-	-	-
312 Prepayments		330,326	193,807	79,968	18,049	4,170	286	4,038	176	95	29,685	27	27
313 Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
314 Materials & Supplies		1,388,504	814,654	336,138	75,866	17,527	1,202	16,972	741	399	124,779	113	113
315 Misc Deferred Debits		8,503,116	4,988,894	2,058,490	464,601	107,332	7,362	103,934	4,539	2,443	764,138	691	691
316 Cash Working Capital		505,753	297,388	114,920	26,021	10,478	2,276	5,162	533	211	48,192	285	287
317 Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
318 Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
319													
320 Total Rate Base Additions		331,464,192	259,618,617	28,909,451	3,577,144	443,163	31,929	433,533	888,022	204,248	37,351,941	3,070	3,072
321													
322 Rate Base Deductions :													
323 Accum Provision For Depreciation		(107,340,938)	(85,062,892)	(8,583,322)	(937,965)	(89,217)	(6,119)	(86,392)	(298,090)	(67,767)	(12,208,024)	(575)	(575)
324 Accum Provision For Amortization		(3,403,550)	(1,996,909)	(823,954)	(185,966)	(42,962)	(2,947)	(41,602)	(1,817)	(978)	(305,862)	(277)	(277)
325 Accum Deferred Income Taxes		(57,775,111)	(33,905,779)	(14,175,258)	(3,192,039)	(513,520)	(39,605)	(721,321)	(29,896)	(17,193)	(5,173,059)	(3,720)	(3,720)
326 Unamortized ITC		(4,307)	(2,528)	(1,057)	(238)	(38)	(3)	(54)	(2)	(1)	(386)	(0)	(0)
327 Customer Advance For Constructor		(937,697)	(464,525)	(19,498)	(67,296)	(9,314)	(171,022)	(12,354)	(4,553)	(6,805)	(182,330)	-	-
328 Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
329 Misc Rate Base Deductions		(3,701,166)	(2,019,339)	(920,249)	(218,916)	(40,061)	(111,276)	(43,362)	(1,821)	(1,134)	(318,091)	(13,959)	(12,960)
330													
331 Total Rate Base Deductions		(173,162,770)	(123,451,971)	(24,523,338)	(4,602,420)	(695,112)	(330,972)	(905,085)	(336,179)	(93,879)	(18,187,752)	(18,531)	(17,531)
332													
333 Total Rate Base		158,301,422	136,166,646	4,386,113	(1,025,276)	(251,949)	(299,042)	(471,552)	551,842	110,369	19,164,189	(15,461)	(14,459)
334													
335 Calculated Return On Rate Base			7.14%	8.12%	7.47%	12.98%	5.77%	6.58%	10.18%	16.97%	8.26%	4.80%	6.69%
336													
337 Return On Rate Base	7.30%	11,563,143	9,946,306	320,384	(74,891)	(18,404)	(21,844)	(34,445)	40,309	8,062	1,399,850	(1,129)	(1,056)
338 Total Operating Expenses		24,573,526	17,215,717	3,661,675	697,440	226,495	46,797	142,626	43,015	11,419	2,515,019	6,587	6,736
339 Revenue Credits		(1,715,845)	(705,493)	(579,759)	(132,282)	(13,189)	(66,803)	(45,266)	(1,037)	(324)	(171,391)	(148)	(152)
340													
341 Total Revenue Requirements		34,420,824	26,456,530	3,402,300	490,266	194,903	(41,850)	62,916	82,287	19,157	3,743,478	5,310	5,527
342													
343													
344 Return On Rate Base @ Target ROR	7.30%	11,563,143	9,946,306	320,384	(74,891)	(18,404)	(21,844)	(34,445)	40,309	8,062	1,399,850	(1,129)	(1,056)
345 Total Op. exp. Adjusted for Taxes		24,573,526	17,215,717	3,661,675	697,440	226,495	46,797	142,626	43,015	11,419	2,515,019	6,587	6,736
346 Revenue Credits		(1,715,845)	(705,493)	(579,759)	(132,282)	(13,189)	(66,803)	(45,266)	(1,037)	(324)	(171,391)	(148)	(152)
347													
348 Total Target Revenue Requirements		34,420,824	26,456,530	3,402,300	490,266	194,903	(41,850)	62,916	82,287	19,157	3,743,478	5,310	5,527

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Distribution Meters
 State of Utah
 2017 Protocol (Non Wgt)
 12 Months Ended Dec 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N
		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
DESCRIPTION													
Operating Revenues		9,761,797	6,729,917	1,128,943	186,597	61,635	247,967	103,550	26,416	7,450	1,221,150	22,278	25,892
363 Operating Expenses													
364 Operation & Maintenance Expenses		2,360,245	1,504,329	339,582	68,309	89,039	62,039	25,368	4,163	996	253,853	6,272	6,295
365 Depreciation Expense		3,458,620	2,434,709	384,326	64,394	1,901	96,129	38,213	7,793	1,766	411,331	9,029	9,029
366 Amortization Expense		(34,934)	(20,493)	(8,458)	(1,909)	(441)	(32)	(427)	(19)	(10)	(3,139)	(3)	(3)
367 Taxes Other Than Income		566,115	332,825	139,843	31,205	5,088	(540)	7,074	280	146	50,407	(8)	(5)
368 Income Taxes - Federal		571,697	434,909	23,956	(3,695)	(23,671)	19,037	5,370	3,707	1,267	107,093	1,263	2,460
369 Income Taxes - State		77,684	59,097	3,255	(502)	(3,216)	2,587	730	504	172	14,552	172	334
370 Income Taxes Deferred		367,168	215,862	90,569	20,239	3,300	(350)	4,588	181	95	32,692	(5)	(3)
371 Investment Tax Credit Ad		(25,209)	(14,821)	(6,218)	(1,390)	(227)	24	(315)	(12)	(7)	(2,245)	0	0
372 Misc Revenues & Expense		(898)	(306)	(253)	(73)	(2)	(157)	(8)	(0)	(0)	(60)	(20)	(18)
373													
374 Total Operating Expenses		7,340,489	4,946,111	966,403	176,577	71,772	178,736	80,593	16,596	4,425	864,485	16,700	18,090
375													
376													
377 Rate Base :													
378 Electric Plant In Service		91,758,473	64,239,283	10,592,250	1,817,287	86,940	2,468,937	1,017,360	201,552	46,175	10,824,891	231,898	231,898
379 Plant Held For Future Use		178,712	85,540	60,379	14,455	101	-	2,788	43	26	15,380	-	-
380 Electric Plant Acquisition Ad		-	-	-	-	-	-	-	-	-	-	-	-
381 Pensions		-	-	-	-	-	-	-	-	-	-	-	-
382 Prepayments		94,686	55,554	22,922	5,174	1,195	82	1,157	51	27	8,509	8	8
383 Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
384 Materials & Supplies		398,006	233,516	96,352	21,747	5,024	345	4,865	212	114	35,767	32	32
385 Misc Deferred Debits		2,437,367	1,430,036	590,054	133,175	30,766	2,110	29,792	1,301	700	219,036	198	198
386 Cash Working Capital		131,885	76,424	29,298	6,641	3,100	1,417	1,498	146	47	13,007	146	162
387 Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
388 Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
389													
390 Total Rate Base Additions		94,999,129	66,120,353	11,391,255	1,998,478	127,126	2,472,891	1,057,461	203,305	47,089	11,116,590	232,282	232,298
391													
392 Rate Base Deductions :													
393 Accum Provision For Depreciation		(42,634,821)	(29,992,198)	(4,760,808)	(800,163)	(25,573)	(1,180,233)	(471,266)	(95,761)	(21,729)	(5,065,380)	(110,855)	(110,855)
394 Accum Provision For Amortization		(975,607)	(572,402)	(236,181)	(53,306)	(12,315)	(845)	(11,925)	(521)	(280)	(87,674)	(79)	(79)
395 Accum Deferred Income Taxes		(16,791,584)	(9,846,809)	(4,122,350)	(928,803)	(153,144)	(11,513)	(209,459)	(8,694)	(4,972)	(1,503,677)	(1,081)	(1,081)
396 Unamortized ITC		(1,235)	(725)	(303)	(68)	(11)	(1)	(15)	(1)	(0)	(111)	(0)	(0)
397 Customer Advance For Constructor		(268,785)	(133,153)	(5,589)	(19,290)	(2,670)	(49,022)	(3,541)	(1,305)	(1,951)	(52,264)	-	-
398 Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
399 Misc Rate Base Deductions		(1,060,917)	(578,831)	(263,784)	(62,751)	(11,483)	(31,897)	(12,429)	(522)	(325)	(91,179)	(4,001)	(3,715)
400													
401 Total Rate Base Deductions		(61,732,949)	(41,124,118)	(9,389,015)	(1,864,381)	(205,197)	(1,273,510)	(708,637)	(106,803)	(29,258)	(6,800,283)	(116,017)	(115,731)
402													
403 Total Rate Base		33,266,180	24,996,235	2,002,240	134,097	(78,070)	1,199,381	348,824	96,502	17,832	4,316,307	116,265	116,568
404													
405 Calculated Return On Rate Base			7.14%	8.12%	7.47%	12.98%	5.77%	6.58%	10.18%	16.97%	8.26%	4.80%	6.69%
406													
407 Return On Rate Base	7.30%	2,429,931	1,825,852	146,254	9,795	(5,703)	87,609	25,480	7,049	1,303	315,285	8,493	8,515
408 Total Operating Expenses		7,345,838	4,972,193	956,301	176,438	74,523	190,136	82,157	14,877	3,357	838,817	18,507	18,532
409 Revenue Credits		(403,360)	(168,948)	(136,090)	(31,204)	(2,822)	(14,045)	(10,174)	(229)	(75)	(39,708)	(31)	(32)
410													
411 Total Revenue Requirements		9,372,409	6,629,097	966,464	155,029	65,999	263,700	97,463	21,697	4,584	1,114,393	26,969	27,014
412													
413													
414 Return On Rate Base @ Target ROR	7.30%	2,429,931	1,825,852	146,254	9,795	(5,703)	87,609	25,480	7,049	1,303	315,285	8,493	8,515
415 Total Op. exp. Adjusted for Taxes		7,345,838	4,972,193	956,301	176,438	74,523	190,136	82,157	14,877	3,357	838,817	18,507	18,532
416 Revenue Credits		(403,360)	(168,948)	(136,090)	(31,204)	(2,822)	(14,045)	(10,174)	(229)	(75)	(39,708)	(31)	(32)
417													
418 Total Target Revenue Requirements		9,372,409	6,629,097	966,464	155,029	65,999	263,700	97,463	21,697	4,584	1,114,393	26,969	27,014

Retail Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Retail Function
State of Utah
2017 Protocol (Non Wgt)
12 Months Ended Dec 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N	
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:	38,130,356	35,349,093	(267,702)	(160,567)	271,673	(377,450)	27,970	102,198	21,106	3,350,136	(97,223)	(88,879)	
15	Depreciation Expense	504,995	439,967	9,536	149	4,444	328	1,757	1,342	300	47,169	2	2	
16	Amortization Expense	2,472,134	2,153,798	46,680	727	21,756	1,604	8,601	6,570	1,467	230,912	10	10	
17	Taxes Other Than Income	415,864	285,381	187,447	32,912	4,100	(48,895)	5,443	462	271	(73,422)	11,561	10,605	
18	Income Taxes - Federal	(929,086)	(656,746)	241,704	24,574	(2,883)	(178,669)	(1,956)	(2,947)	(23)	(366,741)	5,310	9,291	
19	Income Taxes - State	(126,247)	(89,241)	32,844	3,339	(392)	(24,278)	(266)	(400)	(3)	(49,834)	722	1,263	
20	Income Taxes Deferred	1,563,983	1,073,260	704,952	123,774	15,418	(183,883)	20,471	1,737	1,018	(276,125)	43,478	39,883	
21	Investment Tax Credit Adj	-	-	-	-	-	-	-	-	-	-	-	-	
22	Misc Revenues & Expense	655,007	508,632	71,656	19,892	-	35,792	738	-	-	18,296	-	-	
23														
24	Total Operating Expenses	42,687,006	39,064,143	1,027,117	44,799	314,116	(775,451)	62,759	108,962	24,136	2,880,392	(36,141)	(27,826)	
25														
26														
27	Rate Base :													
28	Electric Plant In Service	77,538,741	67,554,078	1,464,137	22,802	682,389	50,316	269,756	206,069	46,026	7,242,567	301	301	
29	Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-	-	
30	Electric Plant Acquisition Ad	-	-	-	-	-	-	-	-	-	-	-	-	
31	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	
32	Prepayments	14,359	5,820	3,888	1,068	67	1,870	143	5	5	1,042	235	215	
33	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
34	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	
35	Misc Deferred Debits	32,142,255	13,028,268	8,704,124	2,391,411	149,585	4,186,821	320,207	11,204	11,796	2,331,485	525,384	481,970	
36	Cash Working Capital	501,290	466,200	1,580	(1,463)	3,632	(7,840)	409	1,331	284	39,208	(1,100)	(949)	
37	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
38	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
39														
40	Total Rate Base Additions	110,196,646	81,054,366	10,173,730	2,413,818	835,672	4,231,167	590,515	218,608	58,112	9,614,302	524,819	481,537	
41														
42	Rate Base Deductions :													
43	Accum Provision For Depreciator	(3,658,571)	(3,187,457)	(69,084)	(1,076)	(32,198)	(2,374)	(12,728)	(9,723)	(2,172)	(341,732)	(14)	(14)	
44	Accum Provision For Amortizator	(57,260,984)	(49,887,487)	(1,081,239)	(16,839)	(503,932)	(37,157)	(199,210)	(152,178)	(33,989)	(5,348,507)	(222)	(222)	
45	Accum Deferred Income Taxes	(14,366,843)	(12,465,780)	(311,578)	(25,347)	(119,506)	(38,438)	(44,829)	(37,173)	(8,303)	(1,315,716)	(86)	(86)	
46	Unamortized ITC	-	-	-	-	-	-	-	-	-	-	-	-	
47	Customer Advance For Constructor	-	-	-	-	-	-	-	-	-	-	-	-	
48	Customer Service Deposits	(15,561,423)	(3,049,293)	(389,856)	(833,631)	(8,239)	(5,737,575)	(89,731)	-	(1,652)	(5,451,447)	-	-	
49	Misc Rate Base Deductions	(2,357,885)	(804,573)	(663,454)	(192,255)	(4,293)	(413,313)	(21,620)	(667)	(933)	(156,694)	(52,152)	(47,930)	
50														
51	Total Rate Base Deductions	(93,205,706)	(69,394,589)	(2,515,211)	(1,069,148)	(668,168)	(6,228,858)	(368,118)	(199,742)	(47,049)	(12,614,095)	(52,475)	(48,253)	
52														
53	Total Rate Base	16,990,940	11,659,777	7,658,519	1,344,670	167,505	(1,997,690)	222,396	18,866	11,063	(2,999,794)	472,344	433,284	
54														
55	Calculated Return On Rate Base		7.14%	8.12%	7.47%	12.98%	5.77%	6.58%	10.18%	16.97%	8.26%	4.80%	6.69%	
56														
57	Return On Rate Base	7.30%	1,241,105	851,690	559,417	98,222	12,235	(145,921)	16,245	1,378	808	(219,120)	34,502	31,649
58	Total Operating Expenses	42,661,068	39,076,309	988,475	43,402	308,215	(794,438)	63,756	108,626	23,473	2,898,231	(28,797)	(26,183)	
59	Revenue Credits	(8,099,025)	(5,835,641)	(780,331)	(116,746)	(55,888)	(3,148)	(129,674)	(15,527)	(4,666)	(1,157,118)	(84)	(202)	
60														
61	Total Revenue Requirements	35,803,149	34,092,357	767,561	24,878	264,562	(943,507)	(49,672)	94,477	19,615	1,521,993	5,621	5,264	
62														
63														
64	Return On Rate Base @ Target ROR	7.30%	1,241,105	851,690	559,417	98,222	12,235	(145,921)	16,245	1,378	808	(219,120)	34,502	31,649
65	Total Op. exp. Adjusted for Taxes	42,661,068	39,076,309	988,475	43,402	308,215	(794,438)	63,756	108,626	23,473	2,898,231	(28,797)	(26,183)	
66	Revenue Credits	(8,099,025)	(5,835,641)	(780,331)	(116,746)	(55,888)	(3,148)	(129,674)	(15,527)	(4,666)	(1,157,118)	(84)	(202)	
67														
68	Total Target Revenue Requirements Generation Demand Summary	35,803,149	34,092,357	767,561	24,878	264,562	(943,507)	(49,672)	94,477	19,615	1,521,993	5,621	5,264	

Misc Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Misc Function
State of Utah
2017 Protocol (Non Wgt)
12 Months Ended Dec 2017

A	B	C	D	E	F	G	H	I	J	K	L	M	N	
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:	8,912,800	3,543,023	2,425,073	670,869	38,402	1,209,875	87,930	3,036	3,302	639,899	151,954	139,438	
15	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	
16	Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	
17	Taxes Other Than Income	11	5	3	1	0	1	0	0	1	0	0		
18	Income Taxes - Federal	130,038	50,713	41,175	10,006	1,322	11,492	1,097	72	145	11,308	1,007	1,702	
19	Income Taxes - State	17,670	6,891	5,595	1,360	180	1,562	149	10	20	1,537	137	231	
20	Income Taxes Deferred	-	-	-	-	-	-	-	-	-	-	-	-	
21	Investment Tax Credit Adj	-	-	-	-	-	-	-	-	-	-	-	-	
22	Misc Revenues & Expense	-	-	-	-	-	-	-	-	-	-	-	-	
23														
24	Total Operating Expenses	9,060,519	3,600,631	2,471,846	682,235	39,903	1,222,930	89,176	3,118	3,467	652,745	153,098	141,371	
25														
26														
27	Rate Base :													
28	Electric Plant In Service	-	-	-	-	-	-	-	-	-	-	-	-	
29	Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-	-	
30	Electric Plant Acquisition Ad	-	-	-	-	-	-	-	-	-	-	-	-	
31	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	
32	Prepayments	3,391,104	1,374,521	918,311	252,301	15,782	441,722	33,783	1,182	1,245	245,979	55,430	50,849	
33	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
34	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	
35	Misc Deferred Debits	1,555,762	630,599	421,300	115,750	7,240	202,652	15,499	542	571	112,849	25,430	23,329	
36	Cash Working Capital	100,991	40,134	27,552	7,604	445	13,631	994	35	39	7,276	1,706	1,576	
37	Weatherization Loans	16,219	5,261	4,546	1,360	39	3,004	154	5	8	1,050	381	411	
38	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
39														
40	Total Rate Base Additions	5,064,076	2,050,515	1,371,710	377,015	23,506	661,010	50,429	1,764	1,862	367,153	82,947	76,165	
41														
42	Rate Base Deductions :													
43	Accum Provision For Depreciator	-	-	-	-	-	-	-	-	-	-	-	-	
44	Accum Provision For Amortizator	-	-	-	-	-	-	-	-	-	-	-	-	
45	Accum Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	
46	Unamortized ITC	-	-	-	-	-	-	-	-	-	-	-	-	
47	Customer Advance For Constructor	-	-	-	-	-	-	-	-	-	-	-	-	
48	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
49	Misc Rate Base Deductions	-	-	-	-	-	-	-	-	-	-	-	-	
50														
51	Total Rate Base Deductions	-	-	-	-	-	-	-	-	-	-	-	-	
52														
53	Total Rate Base	5,064,076	2,050,515	1,371,710	377,015	23,506	661,010	50,429	1,764	1,862	367,153	82,947	76,165	
54														
55	Calculated Return On Rate Base		7.14%	8.12%	7.47%	12.98%	5.77%	6.58%	10.18%	16.97%	8.26%	4.80%	6.69%	
56														
57	Return On Rate Base	7.30%	369,906	149,780	100,197	27,539	1,717	48,284	3,684	129	136	26,819	6,059	5,563
58	Total Operating Expenses	9,060,279	3,602,771	2,464,925	681,844	39,075	1,229,213	89,402	3,087	3,355	650,561	154,387	141,660	
59	Revenue Credits	1,225,329	405,801	346,663	101,278	1,665	223,618	11,088	333	488	80,207	28,245	25,943	
60														
61	Total Revenue Requirements	10,655,514	4,158,352	2,911,785	810,660	42,457	1,501,114	104,173	3,549	3,979	757,587	188,691	173,166	
62														
63														
64	Return On Rate Base @ Target ROR	7.30%	369,906	149,780	100,197	27,539	1,717	48,284	3,684	129	136	26,819	6,059	5,563
65	Total Op. exp. Adjusted for Taxes	9,060,279	3,602,771	2,464,925	681,844	39,075	1,229,213	89,402	3,087	3,355	650,561	154,387	141,660	
66	Revenue Credits	1,225,329	405,801	346,663	101,278	1,665	223,618	11,088	333	488	80,207	28,245	25,943	
67														
68	Total Target Revenue Requirements Generation Demand Summary	10,655,514	4,158,352	2,911,785	810,660	42,457	1,501,114	104,173	3,549	3,979	757,587	188,691	173,166	

CERTIFICATE OF SERVICE

Docket No. 18-999-01

I hereby certify that on June 15, 2018, a true and correct copy of Rocky Mountain Power's Annual Cost of Service Study - 2017 was served by electronic mail to the following:

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