

June 14, 2019

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. 19-035-27 – Annual Cost of Service Study - 2018

Rocky Mountain Power hereby submits for filing its Annual Cost of Service Study for 2018. 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 2018, including workpapers.


The Company respectfully requests that all formal correspondence and requests for additional information regarding this filing be addressed to the following:

By E-mail (preferred): datarequest@pacificorp.com
utahdockets@pacificorp.com
Jana.saba@pacificorp.com

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

Informal inquiries may be directed to Jana Saba at (801) 220-2823.

Sincerely,


Joelle Steward
Vice President, Regulation

Enclosures

Rocky Mountain Power
2018 Cost of Service Study
Exhibit 1

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
12 Months Ended Dec 2018
2017 Protocol (Non Wgt)
7.55% = 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	728,259,167	7.60%	1.01	726,488,354	470,864,930	75,765,504	138,295,420	37,173,859	4,388,640	(1,770,813)	-0.24%
2	6	General Service - Large	526,116,153	8.14%	1.08	512,557,653	387,817,718	60,559,971	61,997,537	(934,885)	3,117,312	(13,558,500)	-2.58%
3	8	General Service - Over 1 MW	147,063,557	7.55%	1.00	147,058,194	115,068,413	17,356,903	14,201,158	(431,467)	863,186	(5,364)	0.00%
4	7,11,12	Street & Area Lighting	10,155,077	12.62%	1.67	8,814,447	3,590,277	263,763	4,667,412	256,739	36,256	(1,340,630)	-13.20%
5	9	General Service - High Voltage	253,580,364	5.31%	0.70	276,879,047	240,064,952	36,407,136	(147,024)	(981,271)	1,535,254	23,298,682	9.19%
6	10	Irrigation	18,979,394	5.78%	0.77	20,718,535	14,766,720	2,106,143	3,816,659	(95,882)	124,895	1,739,142	9.16%
7	15	Traffic Signals	797,794	10.41%	1.38	716,939	427,406	56,364	131,089	98,390	3,689	(80,855)	-10.13%
8	15	Outdoor Lighting	1,139,699	25.08%	3.32	727,545	596,200	55,145	52,261	20,696	3,243	(412,154)	-36.16%
9	23	General Service - Small	137,094,906	10.31%	1.37	122,198,438	87,232,343	12,831,961	19,043,514	2,348,720	741,900	(14,896,468)	-10.87%
10	SpC	Customer 1	32,168,453	3.40%	0.45	38,197,220	32,965,662	5,021,482	67,024	(70,291)	213,343	6,028,767	18.74%
11	SpC	Customer 2	33,185,430	6.66%	0.88	34,183,623	30,337,345	3,678,277	59,924	(52,927)	161,003	998,193	3.01%
12		Total Utah Jurisdiction	1,888,539,994	7.55%	1.00	1,888,539,994	1,383,731,967	214,102,650	242,184,974	37,331,682	11,188,721	0	0.00%

Footnotes :

- Column C : Annual revenues based on January 2018 thru December 2018 data.
- Column D : Calculated Return on Ratebase per January 2018 thru December 2018 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 2018 thru December 2018 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per the January 2018 thru December 2018 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the January 2018 thru December 2018 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the January 2018 thru December 2018 Embedded COS Study.
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2018 thru December 2018 Embedded COS Study.
- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2018 thru December 2018 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
2018 Cost of Service Study
Exhibit 2

Production Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Production Function
State of Utah
2017 Protocol (Non Wgt)
12 Months Ended Dec 2018

Table with columns A through N and rows 13 through 68. Includes descriptions like Operating Expenses, Rate Base, and Revenue Credits with numerical values.

Rocky Mountain Power
Cost Of Service By Rate Schedule - Production-Demand Summary
State of Utah
2017 Protocol (Non Wgt)
12 Months Ended Dec 2018

Table with columns A through N and rows 83-84. Includes Operating Revenues and Operating Expenses with numerical values.

169	Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-	-	
170	Electric Plant Acquisition Adj	4,996,377	1,499,216	1,392,284	444,333	16,279	980,988	58,938	1,684	3,476	310,295	131,173	157,711	
171	Pensions	824,573	289,990	233,462	67,141	1,029	138,585	8,108	231	247	51,846	19,331	14,604	
172	Prepayments	1,685,918	593,010	477,345	137,261	2,100	283,296	16,574	472	504	100,005	39,519	29,834	
173	Fuel Stock	83,864,711	25,164,493	23,369,636	7,458,179	273,247	16,465,988	989,283	28,265	58,338	5,208,342	2,201,748	2,647,193	
174	Materials & Supplies	22,474,497	7,903,935	6,363,233	1,829,981	28,046	3,777,254	220,989	6,288	6,732	1,413,101	526,883	398,054	
175	Misc Deferred Debits	49,414,116	16,270,207	13,894,691	4,184,637	104,809	8,911,729	528,020	15,054	23,303	3,090,388	1,218,753	1,172,525	
176	Cash Working Capital	7,412,905	2,257,292	2,074,995	655,479	23,626	1,426,384	85,777	2,499	5,347	466,478	189,741	225,288	
177	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
178	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
179														
180	Total Rate Base Additions	1,665,048,901	506,431,886	464,577,469	147,084,506	5,160,354	323,171,588	19,381,573	553,650	1,106,388	103,513,848	43,339,368	50,728,271	
181														
182	Rate Base Deductions :													
183	Accum Provision For Depreciation	(517,065,549)	(155,718,688)	(144,134,027)	(45,900,649)	(1,662,587)	(101,209,693)	(6,077,808)	(173,636)	(355,325)	(32,120,371)	(13,543,914)	(16,168,850)	
184	Accum Provision For Amortization	(26,136,108)	(9,174,282)	(7,398,444)	(2,130,655)	(33,292)	(4,402,177)	(257,654)	(7,332)	(7,963)	(1,643,067)	(613,670)	(467,571)	
185	Accum Deferred Income Taxes	(239,694,644)	(84,094,210)	(67,847,481)	(19,546,561)	(307,004)	(40,396,128)	(2,364,598)	(67,293)	(73,358)	(15,067,948)	(5,630,334)	(4,299,717)	
186	Unamortized ITC	(16,268)	(5,708)	(4,605)	(1,327)	(21)	(2,742)	(160)	(5)	(5)	(1,023)	(382)	(292)	
187	Customer Advance For Construction	-	-	-	-	-	-	-	-	-	-	-	-	
188	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
189	Misc Rate Base Deductions	(51,735,841)	(17,259,769)	(14,567,036)	(4,348,522)	(100,967)	(9,207,170)	(544,268)	(15,512)	(22,671)	(3,238,954)	(1,263,763)	(1,167,207)	
190														
191	Total Rate Base Deductions	(834,648,409)	(266,252,657)	(233,951,602)	(71,927,714)	(2,103,871)	(155,217,910)	(9,244,490)	(263,778)	(459,322)	(52,071,364)	(21,052,064)	(22,103,637)	
192														
193	Total Rate Base	830,400,492	240,179,229	230,625,867	75,156,792	3,056,483	167,953,679	10,137,083	289,872	647,066	51,442,485	22,287,304	28,624,634	
194														
195	Calculated Return On Rate Base		7.60%	8.14%	7.55%	12.62%	5.31%	5.78%	10.41%	25.08%	10.31%	3.40%	6.66%	
196														
197	Return On Rate Base	7.55%	62,691,260	18,132,381	17,411,148	5,673,978	230,750	12,679,698	765,301	21,884	48,850	3,883,661	1,682,585	2,161,023
198	Total Operating Expenses	687,214,405	211,145,297	191,269,780	60,424,696	2,369,918	131,906,771	8,062,754	232,077	455,884	42,886,736	17,680,459	20,780,032	
199	Revenue Credits	(58,194,938)	(18,552,751)	(16,300,185)	(5,022,188)	(170,374)	(10,754,862)	(652,373)	(18,955)	(34,218)	(3,669,274)	(1,447,236)	(1,572,522)	
200														
201	Total Revenue Requirements	691,710,727	210,724,927	192,380,744	61,076,485	2,430,294	133,831,607	8,175,682	235,006	470,517	43,101,123	17,915,808	21,368,533	
202														
203														
204	Return On Rate Base @ Target ROR	7.55%	62,691,260	18,132,381	17,411,148	5,673,978	230,750	12,679,698	765,301	21,884	48,850	3,883,661	1,682,585	2,161,023
205	Total Op. exp. Adjusted for Taxes	687,214,405	211,145,297	191,269,780	60,424,696	2,369,918	131,906,771	8,062,754	232,077	455,884	42,886,736	17,680,459	20,780,032	
206	Revenue Credits	(58,194,938)	(18,552,751)	(16,300,185)	(5,022,188)	(170,374)	(10,754,862)	(652,373)	(18,955)	(34,218)	(3,669,274)	(1,447,236)	(1,572,522)	
207														
208	Total Target Revenue Requirements	691,710,727	210,724,927	192,380,744	61,076,485	2,430,294	133,831,607	8,175,682	235,006	470,517	43,101,123	17,915,808	21,368,533	

Transmission Summary

**Rocky Mountain Power
Cost Of Service By Rate Schedule - Transmission Function
State of Utah
2017 Protocol (Non Wgt)
12 Months Ended Dec 2018**

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	105,080,936	37,253,087	29,656,275	8,505,260	147,675	17,527,621	1,042,316	29,901	31,415	6,626,853	2,428,586	1,831,948	
15	Depreciation Expense	53,444,663	18,725,636	15,075,476	4,335,606	66,444	9,141,328	523,557	14,898	15,950	3,347,852	1,254,964	943,051	
16	Amortization Expense	(1,108,069)	(388,235)	(312,557)	(89,887)	(1,378)	(189,526)	(10,855)	(309)	(331)	(69,410)	(26,019)	(19,552)	
17	Taxes Other Than Income	17,431,225	6,116,117	4,950,952	1,425,314	21,222	3,005,458	171,793	4,385	4,510	1,008,907	412,585	308,982	
18	Income Taxes - Federal	8,321,284	3,247,730	3,295,409	742,149	37,493	(104,516)	13,950	5,199	21,692	1,179,962	(210,592)	92,808	
19	Income Taxes - State	1,884,540	735,521	746,319	168,076	8,491	(23,670)	3,159	1,177	4,913	267,229	(47,693)	21,018	
20	Income Taxes Deferred	(35,635,858)	(12,503,600)	(10,121,574)	(2,913,868)	(43,366)	(6,144,265)	(351,209)	(8,965)	(9,220)	(2,062,578)	(843,476)	(633,717)	
21	Investment Tax Credit Adj	(652,053)	(228,787)	(185,201)	(53,317)	(794)	(112,426)	(6,426)	(164)	(169)	(37,740)	(15,434)	(11,596)	
22	Misc Revenues & Expense	(59,353)	(20,874)	(16,805)	(4,833)	(74)	(9,975)	(584)	(17)	(18)	(3,732)	(1,391)	(1,051)	
23														
24	Total Operating Expenses	148,707,325	52,936,595	43,088,294	12,114,400	235,694	23,090,027	1,385,702	46,107	68,743	10,257,343	2,951,530	2,532,890	
25														
26														
27	Rate Base :													
28	Electric Plant In Service	2,973,570,236	1,041,861,313	838,772,885	241,219,918	3,696,833	508,610,748	29,129,788	828,921	887,447	186,268,590	69,824,124	52,469,670	
29	Plant Held For Future Use	1,488,186	523,372	421,352	121,175	1,857	250,117	14,633	416	446	93,571	34,888	26,358	
30	Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
31	Pensions	155,251	54,396	43,792	12,594	193	26,555	1,521	43	46	9,725	3,646	2,739	
32	Prepayments	3,428,628	1,201,300	967,132	278,134	4,263	586,450	33,588	956	1,023	214,774	80,510	60,499	
33	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
34	Materials & Supplies	463,474	162,389	130,735	37,598	576	79,275	4,540	129	138	29,033	10,883	8,178	
35	Misc Deferred Debits	21,495,079	7,531,302	6,063,237	1,743,706	26,723	3,676,527	210,570	5,992	6,415	1,346,480	504,739	379,287	
36	Cash Working Capital	4,743,787	1,865,119	1,352,103	385,061	6,983	771,957	46,104	1,382	1,673	307,113	104,237	82,055	
37	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
38	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
39														
40	Total Rate Base Additions	3,005,344,641	1,053,019,190	847,751,235	243,798,187	3,737,428	514,001,729	29,440,745	837,840	897,189	188,269,285	70,563,026	53,028,787	
41														
42	Rate Base Deductions :													
43	Accum Provision For Depreciation	(818,973,183)	(286,947,255)	(231,013,066)	(66,436,283)	(1,018,174)	(140,079,261)	(8,022,865)	(228,300)	(244,419)	(51,301,704)	(19,230,770)	(14,451,086)	
44	Accum Provision For Amortization	(39,060,778)	(13,685,858)	(11,918,094)	(3,168,557)	(48,581)	(6,581,145)	(352,648)	(10,859)	(11,657)	(2,446,818)	(917,209)	(689,240)	
45	Accum Deferred Income Taxes	(493,852,691)	(173,032,978)	(139,303,925)	(40,061,955)	(619,972)	(84,470,570)	(4,837,893)	(137,668)	(147,388)	(30,935,604)	(11,596,444)	(8,714,196)	
46	Unamortized ITC	(3,910)	(11,531)	(9,283)	(2,670)	(41)	(5,629)	(322)	(9)	(10)	(2,061)	(773)	(581)	
47	Customer Advance For Construction	(13,407,261)	(3,947,865)	(620,302)	(29,139)	(58,145)	-	(32,943)	(48,037)	(68,624)	(8,602,207)	-	-	
48	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
49	Misc Rate Base Deductions	(12,128,818)	(4,214,156)	(3,420,854)	(990,467)	(16,818)	(2,087,562)	(120,411)	(3,427)	(3,924)	(759,847)	(286,829)	(224,723)	
50														
51	Total Rate Base Deductions	(1,377,455,641)	(481,839,641)	(385,385,525)	(110,689,171)	(1,755,512)	(233,324,267)	(13,397,083)	(428,330)	(476,021)	(94,048,241)	(32,032,025)	(24,079,825)	
52														
53	Total Rate Base	1,627,888,999	571,179,549	462,365,711	133,109,016	1,981,916	280,677,462	16,043,662	409,510	421,168	94,221,043	38,531,001	28,948,962	
54														
55	Calculated Return On Rate Base		7.60%	8.14%	7.55%	12.62%	5.31%	5.78%	10.41%	25.08%	10.31%	3.40%	6.66%	
56														
57	Return On Rate Base	7.55%	122,897,823	43,121,320	34,906,397	10,049,093	149,625	21,189,804	1,211,220	30,916	31,796	7,113,238	2,908,906	2,185,508
58	Total Operating Expenses	149,580,079	52,837,751	42,187,247	12,114,023	202,317	25,176,881	1,479,905	42,209	44,193	9,393,597	3,483,399	2,618,557	
59	Revenue Credits	(58,375,252)	(20,193,568)	(16,533,673)	(4,806,213)	(88,180)	(9,959,549)	(584,982)	(16,760)	(20,844)	(3,674,874)	(1,370,823)	(1,125,788)	
60														
61	Total Revenue Requirements	214,102,650	75,765,504	60,559,971	17,356,903	263,763	36,407,136	2,106,143	56,364	55,145	12,831,961	5,021,482	3,678,277	
62														
63														
64	Return On Rate Base @ Target ROR	7.55%	122,897,823	43,121,320	34,906,397	10,049,093	149,625	21,189,804	1,211,220	30,916	31,796	7,113,238	2,908,906	2,185,508
65	Total Op. exp. Adjusted for Taxes	149,580,079	52,837,751	42,187,247	12,114,023	202,317	25,176,881	1,479,905	42,209	44,193	9,393,597	3,483,399	2,618,557	
66	Revenue Credits	(58,375,252)	(20,193,568)	(16,533,673)	(4,806,213)	(88,180)	(9,959,549)	(584,982)	(16,760)	(20,844)	(3,674,874)	(1,370,823)	(1,125,788)	
67														
68	Total Target Revenue Requirements	214,102,650	75,765,504	60,559,971	17,356,903	263,763	36,407,136	2,106,143	56,364	55,145	12,831,961	5,021,482	3,678,277	

**Rocky Mountain Power
Cost Of Service By Rate Schedule - Transmission-Demand Summary
State of Utah
2017 Protocol (Non Wgt)
12 Months Ended Dec 2018**

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		202,671,668	76,357,330	60,956,430	16,059,218	116,689	26,921,638	1,616,685	60,707	37,235	15,068,308	3,088,528	2,388,900
83	Operating Expenses												
84	Operation & Maintenance Expenses	79,025,547	28,770,105	22,368,423	6,286,698	81,634	12,768,503	755,147	21,649	17,835	4,994,930	1,785,395	1,175,228
85	Depreciation Expense	40,083,498	14,044,738	11,306,652	3,251,555	49,813	6,855,716	392,648	11,173	11,959	2,510,897	941,196	707,151
86	Amortization Expense	(831,044)	(291,184)	(234,418)	(67,414)	(1,033)	(142,140)	(8,141)	(232)	(248)	(50,588)	(19,514)	(14,662)
87	Taxes Other Than Income	13,073,418	4,587,087	3,713,214	1,068,986	15,917	2,254,093	128,845	3,289	3,382	756,680	309,439	232,486
88	Income Taxes - Federal	6,386,281	2,911,303	2,516,659	487,968	(8,732)	(221,724)	(1,168)	3,079	31	895,732	(162,407)	(34,458)

89	Income Taxes - State	1,446,316	659,329	569,954	110,511	(1,978)	(50,214)	(264)	697	7	202,858	(36,781)	(7,804)	
90	Income Taxes Deferred	(26,726,893)	(9,377,700)	(7,591,180)	(2,185,401)	(32,539)	(4,608,199)	(263,407)	(6,723)	(6,915)	(1,546,933)	(632,607)	(475,288)	
91	Investment Tax Credit Adj	(489,040)	(171,590)	(138,901)	(39,988)	(595)	(84,319)	(4,820)	(123)	(127)	(28,305)	(11,575)	(8,697)	
92	Misc Revenues & Expense	(44,515)	(16,421)	(12,670)	(3,513)	(26)	(7,062)	(409)	(12)	(7)	(2,810)	(1,002)	(583)	
93														
94	Total Operating Expenses	111,923,568	41,115,667	32,497,731	8,909,402	102,461	16,764,653	998,432	32,798	25,917	7,730,990	2,172,143	1,573,374	
95														
96														
97	Rate Base :													
98	Electric Plant In Service	2,230,177,677	816,662,744	632,135,055	175,787,052	1,399,296	362,144,572	20,506,122	582,600	395,020	140,228,592	50,448,461	29,888,164	
99	Plant Held For Future Use	1,116,140	411,736	317,678	88,089	645	177,070	10,244	291	187	70,465	25,121	14,614	
100	Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
101	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	
102	Prepayments	2,571,471	900,975	725,349	208,601	3,197	439,837	25,191	717	767	161,080	60,382	45,374	
103	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
104	Materials & Supplies	347,605	121,792	98,051	28,198	432	59,466	3,405	97	104	21,774	8,162	6,134	
105	Misc Deferred Debits	16,121,309	5,648,477	4,647,428	1,307,780	20,042	2,757,470	167,928	4,494	4,811	1,009,860	378,554	284,466	
106	Cash Working Capital	3,562,222	1,279,594	1,016,100	286,830	4,409	572,804	34,123	1,017	969	230,758	77,715	57,904	
107	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
108	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
109														
110	Total Rate Base Additions	2,253,896,424	825,025,317	638,839,661	177,706,549	1,428,021	366,151,209	20,737,013	589,216	401,859	141,722,529	50,998,396	30,296,655	
111														
112	Rate Base Deductions :													
113	Accum Provision For Depreciation	(614,229,887)	(215,219,360)	(173,260,572)	(49,825,915)	(763,263)	(105,054,561)	(6,016,810)	(171,215)	(183,246)	(38,476,411)	(14,422,592)	(10,835,921)	
114	Accum Provision For Amortization	(29,295,593)	(10,294,393)	(8,293,571)	(2,376,493)	(36,421)	(5,010,859)	(286,966)	(8,167)	(8,743)	(1,835,114)	(687,907)	(518,930)	
115	Accum Deferred Income Taxes	(370,389,519)	(129,774,733)	(104,477,944)	(30,046,466)	(460,479)	(63,353,002)	(3,628,420)	(103,251)	(110,541)	(23,201,703)	(8,697,333)	(6,536,647)	
116	Unamortized ITC	(24,682)	(8,648)	(6,962)	(2,002)	(31)	(2,002)	(242)	(7)	(7)	(1,546)	(580)	(436)	
117	Customer Advance For Construction	(10,055,446)	(2,960,899)	(465,227)	(21,854)	(43,609)	(4,222)	(24,707)	(36,028)	(51,468)	(6,451,655)	-	-	
118	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
119	Misc Rate Base Deductions	(9,096,614)	(3,187,570)	(2,567,976)	(738,932)	(11,414)	(1,559,911)	(89,284)	(2,541)	(2,736)	(570,288)	(213,655)	(161,309)	
120														
121	Total Rate Base Deductions	(1,033,091,731)	(361,415,603)	(289,042,252)	(83,011,662)	(1,315,237)	(174,973,555)	(10,046,448)	(321,208)	(356,741)	(70,536,717)	(24,022,066)	(18,050,242)	
122														
123	Total Rate Base	1,220,804,693	463,609,714	349,797,412	94,694,886	112,784	191,177,654	10,690,565	268,008	45,118	71,185,812	26,976,329	12,246,413	
124														
125	Calculated Return On Rate Base		7.60%	8.14%	7.55%	12.62%	5.31%	5.78%	10.41%	25.08%	10.31%	3.40%	6.66%	
126														
127	Return On Rate Base	7.55%	92,164,908	35,000,313	26,408,029	7,149,010	8,515	14,432,997	807,086	20,233	3,406	5,374,188	2,036,584	924,546
128	Total Operating Expenses	112,394,538	41,035,438	31,816,055	8,909,134	100,562	18,186,070	1,061,203	30,246	23,288	7,078,413	2,544,515	1,609,614	
129	Revenue Credits	(36,366,314)	(13,343,701)	(10,361,884)	(2,882,587)	(24,919)	(5,790,830)	(335,606)	(9,588)	(7,031)	(2,299,590)	(814,389)	(496,191)	
130														
131	Total Revenue Requirements	168,193,132	62,692,051	47,862,200	13,175,558	84,157	26,828,237	1,532,684	40,892	19,663	10,153,012	3,766,710	2,037,968	
132														
133														
134	Return On Rate Base @ Target ROR	7.55%	92,164,908	35,000,313	26,408,029	7,149,010	8,515	14,432,997	807,086	20,233	3,406	5,374,188	2,036,584	924,546
135	Total Op. exp. Adjusted for Taxes	112,394,538	41,035,438	31,816,055	8,909,134	100,562	18,186,070	1,061,203	30,246	23,288	7,078,413	2,544,515	1,609,614	
136	Revenue Credits	(36,366,314)	(13,343,701)	(10,361,884)	(2,882,587)	(24,919)	(5,790,830)	(335,606)	(9,588)	(7,031)	(2,299,590)	(814,389)	(496,191)	
137														
138	Total Target Revenue Requirements	168,193,132	62,692,051	47,862,200	13,175,558	84,157	26,828,237	1,532,684	40,892	19,663	10,153,012	3,766,710	2,037,968	

Rocky Mountain Power
Cost Of Service By Rate Schedule - Transmission-Energy Summary
State of Utah
2017 Protocol (Non Wqt)
12 Months Ended Dec 2018

A	B	C	D	E	F	G	H	I	J	K	L	M	N
DESCRIPTION	Utah	Residential	General	General	Street & Area	General	Irrigation	Traffic	Outdoor	General	Industrial	Industrial	
	Jurisdiction Normalized	Sch 1	Large Dist. Sch 6	+1 MW Sch 8	Lighting Sch. 7, 11, 12	Trans Sch 9	Sch 10	Signals Sch 15	Lighting Sch 15	Small Dist. Sch 23	Cust 1	Cust 2	
Operating Revenues	66,307,998	19,997,935	19,748,856	6,105,407	369,037	11,080,367	696,849	28,045	137,156	4,900,657	1,171,899	2,071,790	
Operating Expenses													
Operation & Maintenance Expenses	26,055,388	8,482,982	7,287,852	2,218,561	66,041	4,759,118	287,170	8,252	13,580	1,631,923	643,191	656,719	
Depreciation Expense	13,361,166	4,680,898	3,768,825	1,083,951	16,631	2,285,612	130,909	3,725	3,991	836,955	313,769	238,900	
Amortization Expense	(277,015)	(97,051)	(22,473)	(345)	(47,386)	(2,714)	(77)	(83)	(17,352)	(17,352)	(6,505)	(4,890)	
Taxes Other Than Income	4,357,806	1,529,029	1,237,738	356,329	5,306	751,364	42,948	1,096	1,127	252,227	103,146	77,495	
Income Taxes - Federal	1,935,003	336,427	778,750	254,181	46,225	117,208	15,118	2,120	21,661	284,230	(48,185)	127,266	
Income Taxes - State	438,225	76,191	176,365	57,565	10,469	26,544	3,424	480	4,906	64,370	(10,912)	28,822	
Income Taxes Deferred	(8,908,964)	(3,125,393)	(2,530,393)	(728,467)	(10,846)	(1,536,066)	(87,802)	(2,241)	(2,305)	(515,644)	(210,869)	(158,429)	
Investment Tax Credit Adj	(163,013)	(57,197)	(46,300)	(13,329)	(198)	(28,106)	(1,607)	(41)	(42)	(9,435)	(3,858)	(2,899)	
Misc Revenues & Expense	(14,838)	(4,452)	(4,135)	(1,320)	(48)	(2,913)	(175)	(5)	(10)	(9,322)	(390)	(468)	
Total Operating Expenses	36,783,757	11,820,928	10,590,563	3,204,998	133,233	6,325,375	387,270	13,309	42,825	2,526,353	779,387	959,516	
Rate Base :													
Electric Plant In Service	743,392,559	225,198,569	206,637,830	65,432,866	2,297,537	146,466,176	8,623,666	246,321	492,427	46,039,998	19,375,663	22,581,506	
Plant Held For Future Use	372,047	111,637	103,674	33,087	1,212	73,048	4,389	125	269	23,106	9,768	11,744	
Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
Pensions	155,251	54,396	43,792	12,594	193	26,555	1,521	43	46	9,725	3,646	2,739	
Prepayments	857,157	300,325	241,783	69,534	1,066	146,612	8,397	239	256	53,693	20,127	15,125	
Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
Materials & Supplies	115,868	40,597	32,684	9,399	144	19,919	1,135	32	35	7,258	2,721	2,045	
Misc Deferred Debits	5,373,770	1,882,826	1,515,809	435,927	6,681	919,157	52,643	1,498	1,604	336,620	126,185	94,822	
Cash Working Capital	1,181,566	405,525	336,002	98,232	2,574	199,153	11,981	365	704	76,355	26,522	24,152	
Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	

180	Total Rate Base Additions	751,448,217	227,993,873	208,911,574	66,091,638	2,309,407	147,850,520	8,703,732	248,625	495,330	46,546,755	19,564,631	22,732,132	
181														
182	Rate Base Deductions :													
183	Accum Provision For Depreciation	(204,743,296)	(71,727,894)	(57,752,494)	(16,610,368)	(254,891)	(35,024,700)	(2,006,055)	(57,085)	(61,173)	(12,825,293)	(4,808,178)	(3,615,165)	
184	Accum Provision For Amortization	(9,765,194)	(3,421,464)	(2,754,524)	(792,164)	(12,140)	(1,670,286)	(95,662)	(2,722)	(2,914)	(611,705)	(229,302)	(172,310)	
185	Accum Deferred Income Taxes	(123,463,173)	(43,255,244)	(34,825,981)	(10,015,489)	(153,493)	(21,117,667)	(1,209,473)	(34,417)	(36,847)	(7,733,901)	(2,899,111)	(2,178,549)	
186	Unamortized ITC	(6,227)	(2,883)	(2,321)	(667)	(10)	(1,407)	(81)	(2)	(2)	(515)	(193)	(145)	
187	Customer Advance For Construction	(3,351,815)	(986,966)	(155,076)	(7,285)	(14,536)	-	(8,236)	(12,009)	(17,156)	(2,150,552)	-	-	
188	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
189	Misc Rate Base Deductions	(3,032,205)	(1,026,586)	(852,878)	(251,536)	(5,204)	(536,651)	(31,128)	(887)	(1,188)	(189,559)	(73,174)	(63,414)	
190														
191	Total Rate Base Deductions	(344,363,910)	(120,424,038)	(96,343,273)	(27,677,509)	(440,275)	(58,350,712)	(3,350,635)	(107,122)	(119,281)	(23,511,524)	(8,009,959)	(6,029,583)	
192														
193	Total Rate Base	407,084,306	107,569,836	112,568,301	38,414,129	1,869,132	89,499,808	5,353,097	141,502	376,050	23,035,231	11,554,672	16,702,549	
194														
195	Calculated Return On Rate Base		7.60%	8.14%	7.55%	12.62%	5.31%	5.78%	10.41%	25.08%	10.31%	3.40%	6.66%	
196														
197	Return On Rate Base	7.55%	30,732,915	8,121,007	8,498,368	2,900,083	141,111	6,756,807	404,133	10,683	28,390	1,739,050	872,322	1,260,962
198	Total Operating Expenses	37,185,540	11,802,312	10,371,192	3,204,889	101,756	6,990,811	418,702	11,962	20,905	2,315,183	938,884	1,008,943	
199	Revenue Credits	(22,008,938)	(6,849,867)	(6,171,789)	(1,923,626)	(63,261)	(4,168,719)	(249,376)	(7,172)	(13,813)	(1,375,284)	(556,434)	(629,597)	
200														
201	Total Revenue Requirements	45,909,518	13,073,453	12,697,771	4,181,346	179,606	9,578,899	573,459	15,473	35,482	2,678,949	1,254,772	1,640,309	
202														
203														
204	Return On Rate Base @ Target ROR	7.55%	30,732,915	8,121,007	8,498,368	2,900,083	141,111	6,756,807	404,133	10,683	28,390	1,739,050	872,322	1,260,962
205	Total Op. exp. Adjusted for Taxes	37,185,540	11,802,312	10,371,192	3,204,889	101,756	6,990,811	418,702	11,962	20,905	2,315,183	938,884	1,008,943	
206	Revenue Credits	(22,008,938)	(6,849,867)	(6,171,789)	(1,923,626)	(63,261)	(4,168,719)	(249,376)	(7,172)	(13,813)	(1,375,284)	(556,434)	(629,597)	
207														
208	Total Target Revenue Requirements	45,909,518	13,073,453	12,697,771	4,181,346	179,606	9,578,899	573,459	15,473	35,482	2,678,949	1,254,772	1,640,309	

Distribution Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Function
State of Utah
2017 Protocol (Non Wgt)
12 Months Ended Dec 2018

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	98,773,116	52,673,041	27,160,296	6,459,610	2,377,490	507,473	1,516,178	50,908	13,906	7,888,916	67,891	57,407	
15	Depreciation Expense	58,701,804	34,211,485	13,849,336	3,019,683	1,642,566	108,416	978,295	38,538	17,739	4,816,234	9,756	9,756	
16	Amortization Expense	(1,650,333)	(938,660)	(429,289)	(97,273)	(19,582)	(1,578)	(27,950)	(902)	(414)	(134,394)	(146)	(143)	
17	Taxes Other Than Income	19,084,373	10,937,284	5,019,169	1,135,682	160,455	(2,306)	329,677	9,820	4,413	1,491,732	(996)	(558)	
18	Income Taxes - Federal	20,409,297	10,765,519	5,566,317	1,111,055	314,179	5,460	189,975	15,979	22,071	2,417,478	930	334	
19	Income Taxes - State	4,622,141	2,438,092	1,260,617	251,623	71,153	1,237	43,024	3,619	4,999	547,492	211	76	
20	Income Taxes Deferred	(59,445,917)	(34,068,549)	(16,634,211)	(3,537,537)	(499,800)	7,182	(1,026,912)	(30,589)	(13,746)	(4,646,596)	3,104	1,738	
21	Investment Tax Credit Adj	(699,402)	(400,829)	(183,942)	(41,620)	(5,880)	84	(12,082)	(360)	(162)	(54,669)	37	20	
22	Misc Revenues & Expense	(165,027)	(58,037)	(46,724)	(13,437)	(206)	(27,736)		(46)	(49)	(10,376)	(3,869)	(2,923)	
23	Total Operating Expenses	139,630,051	75,559,346	36,561,569	8,287,785	4,040,373	598,233	1,988,581	86,966	48,756	12,315,816	76,918	65,707	
25	Rate Base :													
28	Electric Plant In Service	3,170,665,533	1,803,590,612	824,740,062	186,862,452	37,631,641	2,869,506	53,705,733	1,733,578	795,688	258,219,812	258,224	258,224	
29	Plant Held For Future Use	5,730,529	2,894,316	1,835,755	450,722	1,366	-	97,158	1,460	453	449,298	-	-	
30	Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
31	Pensions	544,914	309,967	141,741	32,114	6,467	493	9,230	298	137	44,378	44	44	
32	Prepayments	3,176,529	1,806,926	826,265	187,208	37,701	2,875	53,805	1,737	797	258,697	259	259	
33	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
34	Materials & Supplies	13,216,123	7,517,815	3,437,722	778,889	156,858	11,961	223,859	7,226	3,317	1,076,324	1,076	1,076	
35	Misc Deferred Debits	58,131,122	33,067,110	15,120,821	3,425,944	689,940	52,610	984,643	31,783	14,588	4,734,213	4,734	4,734	
36	Cash Working Capital	5,300,742	2,833,599	1,454,407	342,350	121,838	24,757	80,091	2,806	1,028	433,767	3,307	2,793	
37	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
38	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
39	Total Rate Base Additions	3,256,765,492	1,852,020,344	847,556,772	192,079,680	38,645,812	2,962,201	55,154,519	1,778,889	816,008	265,216,490	267,645	267,131	
41	Rate Base Deductions :													
43	Accum Provision For Depreciation	(1,037,314,477)	(586,093,037)	(266,544,757)	(60,526,491)	(19,994,859)	(1,342,271)	(17,091,165)	(599,006)	(238,812)	(84,642,498)	(120,790)	(120,790)	
44	Accum Provision For Amortization	(32,870,552)	(18,697,973)	(8,550,148)	(1,937,218)	(390,130)	(29,748)	(556,772)	(17,972)	(8,249)	(2,676,986)	(2,677)	(2,677)	
45	Accum Deferred Income Taxes	(540,881,814)	(308,609,731)	(141,570,675)	(32,048,295)	(4,485,233)	(384,789)	(9,280,593)	(287,501)	(140,936)	(44,004,807)	(34,627)	(34,627)	
46	Unamortized ITC	(35,299)	(20,146)	(9,237)	(2,091)	(290)	(25)	(606)	(19)	(9)	(2,872)	(2)	(2)	
47	Customer Advance For Construction	(9,492,419)	(2,795,111)	(439,178)	(20,630)	(41,167)	-	(23,324)	(34,010)	(48,586)	(6,090,412)	-	-	
48	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
49	Misc Rate Base Deductions	(18,099,587)	(8,485,097)	(4,891,793)	(1,255,975)	(129,955)	(1,400,848)	(250,306)	(7,769)	(5,261)	(1,322,210)	(194,033)	(156,340)	
51	Total Rate Base Deductions	(1,638,694,147)	(924,701,096)	(422,005,789)	(95,790,701)	(25,041,635)	(3,157,681)	(27,202,765)	(946,277)	(441,853)	(138,739,785)	(352,129)	(314,436)	
53	Total Rate Base	1,618,071,345	927,319,248	425,550,983	96,288,979	13,604,177	(195,480)	27,951,754	832,612	374,155	126,476,705	(84,484)	(47,305)	
55	Calculated Return On Rate Base		7.80%	8.14%	7.55%	12.62%	5.31%	5.78%	10.41%	25.08%	10.31%	3.40%	6.66%	
57	Return On Rate Base	7.55%	122,156,637	70,008,162	32,127,061	7,269,357	1,027,050	(14,758)	2,110,224	62,858	28,247	9,548,385	(6,378)	(3,571)
58	Total Operating Expenses	137,383,084	75,398,871	35,732,266	8,287,513	3,811,269	596,780	2,152,705	79,040	26,947	11,156,375	75,751	65,567	
59	Revenue Credits	(17,354,746)	(7,111,613)	(5,861,791)	(1,355,712)	(170,907)	(729,046)	(446,269)	(10,809)	(2,932)	(1,661,247)	(2,349)	(2,071)	
61	Total Revenue Requirements	242,184,974	138,295,420	61,997,537	14,201,158	4,667,412	(147,024)	3,816,659	131,089	52,261	19,043,514	67,024	59,924	
64	Return On Rate Base @ Target ROR	7.55%	122,156,637	70,008,162	32,127,061	7,269,357	1,027,050	(14,758)	2,110,224	62,858	28,247	9,548,385	(6,378)	(3,571)
65	Total Op. exp. Adjusted for Taxes	137,383,084	75,398,871	35,732,266	8,287,513	3,811,269	596,780	2,152,705	79,040	26,947	11,156,375	75,751	65,567	
66	Revenue Credits	(17,354,746)	(7,111,613)	(5,861,791)	(1,355,712)	(170,907)	(729,046)	(446,269)	(10,809)	(2,932)	(1,661,247)	(2,349)	(2,071)	
68	Total Target Revenue Requirements	242,184,974	138,295,420	61,997,537	14,201,158	4,667,412	(147,024)	3,816,659	131,089	52,261	19,043,514	67,024	59,924	

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Substations Summary
State of Utah
2017 Protocol (Non Wgt)
12 Months Ended Dec 2018

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
Operating Revenues		31,861,541	14,870,210	10,802,940	2,481,614	52,763	66,857	373,290	8,258	1,978	3,186,241	10,117	7,272
83	Operating Expenses												
84	Operation & Maintenance Expenses	15,933,121	8,141,406	4,879,628	1,191,516	98,883	81,296	261,799	5,249	1,717	1,251,265	11,065	9,297
85	Depreciation Expense	(10,215,404)	(5,104,783)	(3,324,142)	(820,386)	7,542	776	(173,211)	(2,353)	(661)	(798,327)	70	70

86	Amortization Expense	(278,431)	(158,363)	(72,426)	(16,411)	(3,304)	(266)	(4,716)	(152)	(70)	(22,674)	(25)	(24)	
87	Taxes Other Than Income	3,219,764	1,845,252	846,794	191,603	27,071	(389)	55,621	1,657	745	251,673	(168)	(94)	
88	Income Taxes - Federal	6,022,433	2,953,779	1,912,817	422,492	33,462	2,451	69,424	2,214	854	623,903	401	119	
89	Income Taxes - State	1,363,914	668,949	433,200	95,683	7,578	555	15,840	501	193	141,297	91	27	
90	Income Taxes Deferred	(10,049,767)	(5,759,537)	(2,643,078)	(598,046)	(84,495)	1,214	(173,607)	(5,171)	(2,324)	(785,541)	525	294	
91	Investment Tax Credit Adj	(117,998)	(67,625)	(31,033)	(7,022)	(992)	14	(2,038)	(61)	(27)	(9,223)	6	3	
92	Misc Revenues & Expense	(27,842)	(9,792)	(7,883)	(2,267)	(35)	(4,679)	(274)	(8)	(8)	(1,751)	(653)	(493)	
93														
94														
95														
96														
97	Total Operating Expenses	5,849,791	2,509,286	1,993,877	457,161	85,710	80,972	49,356	1,876	419	650,622	11,313	9,198	
98														
99														
100	Rate Base :													
101	Electric Plant In Service	544,633,154	278,108,039	171,724,533	41,910,200	579,931	35,125	9,272,424	148,734	49,330	42,798,515	3,161	3,161	
102	Plant Held For Future Use	966,809	488,306	309,714	76,042	230	-	16,392	246	76	75,802	-	-	
103	Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
104	Pensions	91,934	52,295	23,913	5,418	1,091	83	1,557	50	23	7,487	7	7	
105	Prepayments	535,919	304,850	139,401	31,584	6,361	485	9,078	293	134	43,645	44	44	
106	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
107	Materials & Supplies	2,229,720	1,268,346	579,985	131,408	26,464	2,018	37,768	1,219	560	181,589	182	182	
108	Misc Deferred Debits	9,807,422	5,578,821	2,551,065	577,998	116,401	8,876	166,121	5,362	2,461	798,719	799	799	
109	Cash Working Capital	921,409	485,307	262,002	62,105	16,920	4,149	14,097	430	127	75,247	557	468	
110	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
111	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
112	Total Rate Base Additions	559,186,366	286,285,964	175,590,613	42,794,756	747,398	50,736	9,517,437	156,335	52,712	43,981,005	4,749	4,660	
113														
114	Rate Base Deductions :													
115	Accum Provision For Depreciation	(130,579,217)	(66,672,595)	(41,149,577)	(10,047,469)	(162,633)	(10,233)	(2,213,722)	(36,576)	(12,274)	(10,272,295)	(921)	(921)	
116	Accum Provision For Amortization	(5,545,659)	(3,154,574)	(1,442,513)	(326,832)	(65,820)	(5,019)	(93,934)	(3,032)	(1,392)	(451,640)	(452)	(452)	
117	Accum Deferred Income Taxes	(91,023,939)	(51,942,359)	(23,821,787)	(5,392,103)	(751,191)	(64,823)	(1,562,176)	(48,385)	(23,746)	(7,405,703)	(5,833)	(5,833)	
118	Unamortized ITC	(5,955)	(3,399)	(1,558)	(353)	(49)	(4)	(102)	(3)	(2)	(485)	(0)	(0)	
119	Customer Advance For Construction	(1,601,486)	(471,569)	(74,095)	(3,481)	(6,945)	-	(3,935)	(5,738)	(8,197)	(1,027,526)	-	-	
120	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
121	Misc Rate Base Deductions	(3,053,619)	(1,431,538)	(825,305)	(211,898)	(21,925)	(236,340)	(42,230)	(1,311)	(888)	(223,073)	(32,736)	(26,377)	
122	Total Rate Base Deductions	(231,809,874)	(123,676,034)	(67,314,835)	(15,982,136)	(1,008,563)	(316,419)	(3,916,099)	(95,046)	(46,498)	(19,380,721)	(39,942)	(33,583)	
123	Total Rate Base	327,376,491	162,609,931	108,275,778	26,812,620	(261,164)	(265,683)	5,601,338	61,289	6,214	24,600,283	(35,193)	(28,923)	
124														
125	Calculated Return On Rate Base		7.60%	8.14%	7.55%	12.62%	5.31%	5.78%	10.41%	25.08%	10.31%	3.40%	6.66%	
126														
127	Return On Rate Base	7.55%	24,715,357	12,276,271	8,174,303	2,024,224	(19,717)	(20,058)	422,874	4,627	469	1,857,204	(2,657)	(2,184)
128	Total Operating Expenses	5,418,848	2,481,146	1,782,872	457,085	90,109	78,997	82,245	1,292	57	425,106	10,827	9,113	
129	Revenue Credits	(3,361,360)	(1,362,759)	(1,138,323)	(262,624)	(34,468)	(147,487)	(87,747)	(2,147)	(580)	(324,332)	(475)	(419)	
130														
131	Total Revenue Requirements	26,772,845	13,394,658	8,818,851	2,218,686	35,924	(88,548)	417,372	3,773	(54)	1,957,977	7,696	6,511	
132														
133														
134	Return On Rate Base @ Target ROR	7.55%	24,715,357	12,276,271	8,174,303	2,024,224	(19,717)	(20,058)	422,874	4,627	469	1,857,204	(2,657)	(2,184)
135	Total Op. exp. Adjusted for Taxes	5,418,848	2,481,146	1,782,872	457,085	90,109	78,997	82,245	1,292	57	425,106	10,827	9,113	
136	Revenue Credits	(3,361,360)	(1,362,759)	(1,138,323)	(262,624)	(34,468)	(147,487)	(87,747)	(2,147)	(580)	(324,332)	(475)	(419)	
137														
138	Total Target Revenue Requirements	26,772,845	13,394,658	8,818,851	2,218,686	35,924	(88,548)	417,372	3,773	(54)	1,957,977	7,696	6,511	

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Poles & Wires
State of Utah
2017 Protocol (Non Wgt)
12 Months Ended Dec 2018

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	157,597,523	78,194,866	47,226,844	10,916,421	5,299,320	160,967	2,286,934	39,182	(838)	13,429,046	26,592	18,189	
153	Operating Expenses												
154	Operation & Maintenance Expenses	74,095,390	39,733,526	20,154,282	4,776,294	2,050,200	234,443	1,120,859	39,555	9,716	5,917,395	32,172	26,948
155	Depreciation Expense	44,087,820	22,520,056	12,832,051	3,042,298	1,585,384	2,293	782,589	9,403	3,125	3,310,209	206	206
156	Amortization Expense	(822,367)	(467,738)	(213,916)	(48,472)	(9,758)	(786)	(13,928)	(450)	(206)	(66,969)	(73)	(71)
157	Taxes Other Than Income	9,509,809	5,450,086	2,501,069	565,914	79,955	(1,149)	164,279	4,893	2,199	743,335	(497)	(278)
158	Income Taxes - Federal	781,224	(728,783)	985,623	196,594	106,432	(17,833)	(48,266)	(4,889)	(3,751)	299,074	(1,072)	(1,906)
159	Income Taxes - State	176,926	(165,049)	223,216	44,523	24,104	(4,039)	(10,931)	(1,107)	(850)	67,732	(243)	(432)
160	Income Taxes Deferred	(29,524,665)	(16,920,832)	(7,764,954)	(1,756,968)	(248,233)	3,567	(510,031)	(15,193)	(6,827)	(2,307,798)	1,542	863
161	Investment Tax Credit Adj	(348,515)	(199,734)	(91,659)	(20,740)	(2,930)	42	(6,020)	(179)	(81)	(27,242)	18	10
162	Misc Revenues & Expense	(82,233)	(28,920)	(23,283)	(6,696)	(103)	(13,821)	(809)	(23)	(25)	(5,170)	(1,928)	(1,456)
163													
164	Total Operating Expenses	97,873,390	49,192,812	28,602,429	6,792,748	3,585,052	202,719	1,477,742	32,012	3,301	7,930,565	30,127	23,884
165													
166													
167	Rate Base :												
168	Electric Plant In Service	1,608,613,830	838,595,650	471,523,654	111,296,384	34,875,560	103,743	29,212,653	346,081	116,758	122,524,674	9,336	9,336
169	Plant Held For Future Use	2,855,542	1,442,247	914,763	224,596	681	-	48,414	728	226	223,887	-	-
170	Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-
171	Pensions	271,533	154,458	70,630	3,223	246	4,599	148	68	68	22,114	22	22
172	Prepayments	1,582,875	900,397	411,731	93,286	18,787	1,433	26,811	865	397	128,910	129	129

173	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
174	Materials & Supplies	6,585,640	3,746,153	1,713,029	388,123	78,163	5,960	111,550	3,601	1,653	536,336	536	536	
175	Misc Deferred Debits	28,966,938	16,477,454	7,534,757	1,707,160	343,800	26,216	490,651	15,838	7,269	2,359,075	2,359	2,359	
176	Cash Working Capital	2,790,307	1,479,016	774,082	183,073	69,674	11,850	42,028	1,381	342	225,908	1,608	1,345	
177	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
178	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
179	Total Rate Base Additions	1,651,666,664	862,795,376	482,942,646	113,908,625	35,389,887	149,447	29,936,706	368,642	126,713	126,020,903	13,991	13,727	
180	Rate Base Deductions :													
181	Accum Provision For Depreciation	(605,842,610)	(311,951,231)	(176,257,014)	(41,650,448)	(19,260,441)	(30,224)	(10,888,895)	(126,169)	(41,884)	(45,630,863)	(2,720)	(2,720)	
182	Accum Provision For Amortization	(16,379,509)	(9,317,264)	(4,260,568)	(965,323)	(194,403)	(14,824)	(277,441)	(8,956)	(4,110)	(1,333,951)	(1,334)	(1,334)	
183	Accum Deferred Income Taxes	(270,612,213)	(154,369,215)	(70,843,774)	(16,040,192)	(2,261,226)	(192,197)	(4,641,512)	(143,831)	(70,381)	(22,015,295)	(17,296)	(17,296)	
184	Unamortized ITC	(17,590)	(10,039)	(4,603)	(1,042)	(144)	(13)	(302)	(9)	(5)	(1,431)	(1)	(1)	
185	Customer Advance For Construction	(4,730,105)	(1,392,813)	(218,844)	(10,280)	(20,514)	-	(11,622)	(16,947)	(24,211)	(3,034,873)	-	-	
186	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
187	Misc Rate Base Deductions	(9,019,086)	(4,228,153)	(2,437,597)	(625,857)	(64,757)	(698,047)	(124,728)	(3,871)	(2,621)	(658,862)	(96,687)	(77,905)	
188	Total Rate Base Deductions	(906,601,113)	(481,268,716)	(254,022,400)	(59,293,141)	(21,801,485)	(935,304)	(15,944,501)	(299,783)	(143,213)	(72,675,276)	(118,038)	(99,256)	
189	Total Rate Base	745,065,551	381,526,660	228,920,245	54,615,484	13,588,402	(785,858)	13,992,206	68,859	(16,499)	53,345,627	(104,047)	(85,528)	
190	Calculated Return On Rate Base		7.60%	8.14%	7.55%	12.62%	5.31%	5.78%	10.41%	25.08%	10.31%	3.40%	6.66%	
191	Return On Rate Base	7.55%	56,248,881	28,803,436	17,282,382	4,123,207	1,025,859	(59,328)	1,056,345	5,198	(1,246)	4,027,339	(7,855)	(6,457)
192	Total Operating Expenses	96,718,159	49,126,789	28,156,315	6,792,594	3,356,213	196,876	1,559,899	31,356	4,263	7,441,533	28,690	23,631	
193	Revenue Credits	(8,158,615)	(3,359,777)	(2,752,313)	(637,284)	(78,803)	(335,639)	(208,315)	(5,021)	(1,365)	(778,061)	(1,082)	(954)	
194	Total Revenue Requirements	144,808,425	74,570,447	42,686,384	10,278,517	4,303,270	(198,092)	2,407,929	31,533	1,652	10,690,811	19,753	16,220	
195	Return On Rate Base @ Target ROR	7.55%	56,248,881	28,803,436	17,282,382	4,123,207	1,025,859	(59,328)	1,056,345	5,198	(1,246)	4,027,339	(7,855)	(6,457)
196	Total Op. exp. Adjusted for Taxes	96,718,159	49,126,789	28,156,315	6,792,594	3,356,213	196,876	1,559,899	31,356	4,263	7,441,533	28,690	23,631	
197	Revenue Credits	(8,158,615)	(3,359,777)	(2,752,313)	(637,284)	(78,803)	(335,639)	(208,315)	(5,021)	(1,365)	(778,061)	(1,082)	(954)	
198	Total Target Revenue Requirements	144,808,425	74,570,447	42,686,384	10,278,517	4,303,270	(198,092)	2,407,929	31,533	1,652	10,690,811	19,753	16,220	

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Transformers
State of Utah
2017 Protocol (Non Wgt)
12 Months Ended Dec 2018

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	46,916,627	27,710,571	11,557,881	2,147,909	244,480	79,942	915,697	6,046	86,763	4,146,910	11,817	8,610	
223 Operating Expenses													
224 Operation & Maintenance Expenses	4,546,599	2,450,828	1,202,964	282,532	61,224	91,861	74,827	2,159	1,240	355,972	12,493	10,499	
225 Depreciation Expense	13,495,465	8,133,803	3,312,431	668,477	41,020	875	317,864	2,436	8,428	1,009,975	79	79	
226 Amortization Expense	(313,843)	(178,505)	(81,638)	(18,498)	(3,724)	(300)	(5,315)	(172)	(79)	(25,558)	(28)	(27)	
227 Taxes Other Than Income	3,629,266	2,079,938	954,493	215,972	30,514	(438)	62,695	1,868	839	283,682	(189)	(106)	
228 Income Taxes - Federal	8,304,651	4,826,070	2,032,723	388,539	114,272	6,306	132,251	2,784	15,481	785,000	772	453	
229 Income Taxes - State	1,880,774	1,092,971	460,355	87,993	25,879	1,428	29,951	631	3,506	177,781	175	103	
230 Income Taxes Deferred	(11,350,275)	(6,504,861)	(2,985,110)	(675,438)	(95,429)	1,371	(196,073)	(5,841)	(2,625)	(887,195)	593	332	
231 Investment Tax Credit Adj	(133,005)	(76,225)	(34,980)	(7,915)	(1,118)	16	(2,298)	(68)	(31)	(10,396)	7	4	
232 Misc Revenues & Expense	(31,383)	(11,037)	(8,886)	(2,555)	(39)	(5,274)	(309)	(9)	(9)	(1,973)	(736)	(556)	
233													
234 Total Operating Expenses	20,028,248	11,812,982	4,852,353	939,107	172,598	95,844	413,593	3,788	26,751	1,687,287	13,165	10,780	
235													
236													
237 Rate Base :													
238 Electric Plant In Service	581,054,022	350,127,940	142,651,714	28,802,991	1,786,221	39,592	13,670,733	105,713	362,012	43,999,981	3,563	3,563	
239 Plant Held For Future Use	1,089,772	550,411	349,105	85,714	260	-	18,477	278	86	85,443	-	-	
240 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
241 Pensions	103,626	58,946	26,955	6,107	1,230	94	1,755	57	26	8,439	8	8	
242 Prepayments	604,079	343,622	157,130	35,601	7,170	547	10,232	330	152	49,196	49	49	
243 Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
244 Materials & Supplies	2,513,304	1,429,659	653,570	148,121	29,830	2,275	42,571	1,374	631	204,684	205	205	
245 Misc Deferred Debits	11,054,767	6,288,356	2,875,519	651,510	131,206	10,005	187,249	6,044	2,774	900,303	900	900	
246 Cash Working Capital	909,821	492,520	245,739	56,984	19,558	4,728	14,165	446	334	74,182	632	532	
247 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
248 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
249													
250 Total Rate Base Additions	597,329,389	359,291,453	146,959,911	29,787,028	1,975,474	57,240	13,945,183	114,243	366,015	44,822,228	5,358	5,257	
251													
252 Rate Base Deductions :													
253 Accum Provision For Depreciation	(142,903,699)	(86,037,578)	(35,114,960)	(7,103,881)	(458,187)	(11,534)	(3,348,013)	(26,782)	(88,234)	(10,712,453)	(1,038)	(1,038)	
254 Accum Provision For Amortization	(6,250,976)	(3,555,784)	(1,625,977)	(368,400)	(74,191)	(5,657)	(105,881)	(3,418)	(15,569)	(509,081)	(509)	(509)	
255 Accum Deferred Income Taxes	(102,351,019)	(58,413,777)	(26,783,060)	(6,061,746)	(840,718)	(72,962)	(1,756,970)	(54,409)	(26,731)	(8,327,514)	(6,566)	(6,566)	
256 Unamortized ITC	(6,713)	(3,831)	(1,757)	(398)	(55)	(5)	(115)	(4)	(2)	(546)	(0)	(0)	
257 Customer Advance For Construction	(1,805,169)	(531,545)	(83,518)	(3,923)	(7,829)	-	(4,435)	(6,468)	(9,240)	(1,158,211)	-	-	
258 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
259 Misc Rate Base Deductions	(3,441,989)	(1,613,607)	(930,270)	(238,848)	(24,714)	(266,399)	(47,601)	(1,477)	(1,000)	(251,444)	(36,899)	(29,731)	

260														
261	Total Rate Base Deductions	(256,759,566)	(150,156,122)	(64,539,542)	(13,777,196)	(1,405,694)	(356,557)	(5,263,016)	(92,558)	(126,775)	(20,959,249)	(45,012)	(37,845)	
262														
263	Total Rate Base	340,569,823	209,135,331	82,420,369	16,009,832	569,780	(299,318)	8,682,167	21,685	239,240	23,862,979	(39,655)	(32,587)	
264														
265	Calculated Return On Rate Base		7.60%	8.14%	7.55%	12.62%	5.31%	5.78%	10.41%	25.08%	10.31%	3.40%	6.66%	
266														
267	Return On Rate Base	7.55%	25,711,391	15,788,716	6,222,343	1,208,666	43,016	(22,597)	655,462	1,637	18,061	1,801,541	(2,994)	(2,460)
268	Total Operating Expenses		19,636,997	11,776,791	4,691,734	939,062	163,003	93,619	464,572	3,581	12,805	1,468,529	12,617	10,684
269	Revenue Credits		(3,563,125)	(1,451,208)	(1,205,299)	(278,368)	(35,917)	(153,490)	(92,419)	(2,251)	(610)	(342,633)	(494)	(436)
270														
271	Total Revenue Requirements		41,785,263	26,114,299	9,708,779	1,869,359	170,101	(82,468)	1,027,615	2,967	30,257	2,927,437	9,129	7,788
272														
273														
274	Return On Rate Base @ Target ROR	7.55%	25,711,391	15,788,716	6,222,343	1,208,666	43,016	(22,597)	655,462	1,637	18,061	1,801,541	(2,994)	(2,460)
275	Total Op. exp. Adjusted for Taxes		19,636,997	11,776,791	4,691,734	939,062	163,003	93,619	464,572	3,581	12,805	1,468,529	12,617	10,684
276	Revenue Credits		(3,563,125)	(1,451,208)	(1,205,299)	(278,368)	(35,917)	(153,490)	(92,419)	(2,251)	(610)	(342,633)	(494)	(436)
277														
278	Total Target Revenue Requirements		41,785,263	26,114,299	9,708,779	1,869,359	170,101	(82,468)	1,027,615	2,967	30,257	2,927,437	9,129	7,788

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Services
State of Utah
2017 Protocol (Non Wgt)
12 Months Ended Dec 2018

	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>													
293	Operating Revenues		24,431,100	19,787,812	993,128	(37,009)	38,266	47,051	(37,578)	96,888	45,742	3,484,796	6,941	5,063
294	Operating Expenses													
295	Operation & Maintenance Expenses		2,391,893	1,273,178	637,480	151,914	34,442	53,814	37,357	1,227	554	188,462	7,317	6,150
296	Depreciation Expense		7,702,875	6,103,778	622,298	71,295	6,719	512	9,589	20,949	4,942	862,701	46	46
297	Amortization Expense		(183,720)	(104,494)	(47,790)	(10,829)	(47,790)	(176)	(3,112)	(100)	(46)	(14,961)	(16)	(16)
298	Taxes Other Than Income		2,124,529	1,217,571	558,749	126,428	17,862	(257)	36,701	1,093	491	166,064	(111)	(62)
299	Income Taxes - Federal		4,569,082	3,219,450	551,820	91,896	54,450	3,866	29,356	13,609	8,182	596,705	467	281
300	Income Taxes - State		1,034,771	729,116	124,972	20,812	12,332	876	6,648	3,082	1,853	134,911	106	64
301	Income Taxes Deferred		(6,645,418)	(3,808,500)	(1,747,738)	(395,459)	(55,872)	803	(114,798)	(3,420)	(1,537)	(519,440)	347	194
302	Investment Tax Credit Adj		(77,860)	(44,821)	(20,477)	(4,633)	(655)	9	(1,345)	(40)	(18)	(6,086)	4	2
303	Misc Revenues & Expense		(18,371)	(6,461)	(5,201)	(1,496)	(23)	(3,088)	(181)	(5)	(6)	(1,155)	(431)	(325)
304	Total Operating Expenses		10,897,781	8,579,016	674,112	49,927	67,075	56,360	215	36,395	14,417	1,406,201	7,729	6,334
305														
306														
307	Rate Base :													
308	Electric Plant In Service		340,142,174	269,381,905	27,597,712	3,181,028	303,945	23,177	433,774	923,640	217,987	38,074,834	2,086	2,086
309	Plant Held For Future Use		637,940	322,204	204,362	50,176	152	-	10,816	163	50	50,017	-	-
310	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
311	Pensions		60,662	34,506	15,779	3,575	720	55	1,028	33	15	4,940	5	5
312	Prepayments		353,621	201,152	91,982	20,841	4,197	320	5,990	193	89	28,799	29	29
313	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
314	Materials & Supplies		1,471,258	836,906	382,697	86,708	17,462	1,332	24,921	804	369	119,820	120	120
315	Misc Deferred Debits		6,471,330	3,681,129	1,683,295	381,386	76,806	5,857	109,613	3,538	1,624	527,027	527	527
316	Cash Working Capital		525,596	291,906	134,386	31,355	11,263	2,771	7,563	425	182	45,065	370	312
317	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
318	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
319														
320	Total Rate Base Additions		349,662,580	274,749,708	30,110,213	3,755,069	414,546	33,510	593,704	928,796	220,317	38,850,501	3,137	3,078
321														
322	Rate Base Deductions :													
323	Accum Provision For Depreciation		(113,029,030)	(89,768,598)	(8,967,636)	(1,000,798)	(88,549)	(6,752)	(126,372)	(309,386)	(72,879)	(12,686,845)	(608)	(608)
324	Accum Provision For Amortization		(3,659,248)	(2,081,514)	(951,828)	(215,657)	(43,430)	(3,312)	(61,981)	(2,001)	(918)	(298,010)	(298)	(298)
325	Accum Deferred Income Taxes		(59,902,777)	(34,188,094)	(15,675,114)	(3,547,679)	(491,850)	(42,706)	(1,028,318)	(31,844)	(15,646)	(4,873,839)	(3,843)	(3,843)
326	Unamortized ITC		(3,930)	(2,243)	(1,028)	(233)	(32)	(3)	(67)	(2)	(1)	(3,320)	(0)	(0)
327	Customer Advance For Construction		(1,056,724)	(311,160)	(48,891)	(2,297)	(4,583)	-	(2,596)	(3,786)	(5,409)	(678,003)	-	-
328	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
329	Misc Rate Base Deductions		(2,014,900)	(944,586)	(544,569)	(139,819)	(14,467)	(155,947)	(27,865)	(865)	(586)	(147,192)	(21,600)	(17,404)
330														
331	Total Rate Base Deductions		(179,666,610)	(127,296,196)	(26,189,066)	(4,906,482)	(642,912)	(208,719)	(1,247,200)	(347,883)	(95,439)	(18,684,210)	(26,349)	(22,153)
332														
333	Total Rate Base		169,995,970	147,453,513	3,921,147	(1,151,413)	(228,366)	(175,209)	(653,496)	580,913	124,877	20,166,292	(23,213)	(19,075)
334														
335	Calculated Return On Rate Base			7.60%	8.14%	7.55%	12.62%	5.31%	5.78%	10.41%	25.08%	10.31%	3.40%	6.66%
336														
337	Return On Rate Base	7.55%	12,833,882	11,132,034	296,028	(86,926)	(17,241)	(13,227)	(49,336)	43,856	9,428	1,522,458	(1,752)	(1,440)
338	Total Operating Expenses		10,665,276	8,553,499	666,471	49,930	(3,622)	55,057	(3,622)	30,865	7,137	1,221,332	7,409	6,277
339	Revenue Credits		(1,851,713)	(761,508)	(624,888)	(144,644)	(17,982)	(76,624)	(47,373)	(1,143)	(311)	(176,775)	(247)	(218)
340														
341	Total Revenue Requirements		21,647,445	18,924,025	337,611	(181,640)	35,698	(34,794)	(100,331)	73,577	16,255	2,567,016	5,409	4,619
342														
343														
344	Return On Rate Base @ Target ROR	7.55%	12,833,882	11,132,034	296,028	(86,926)	(17,241)	(13,227)	(49,336)	43,856	9,428	1,522,458	(1,752)	(1,440)
345	Total Op. exp. Adjusted for Taxes		10,665,276	8,553,499	666,471	49,930	70,921	55,057	(3,622)	30,865	7,137	1,221,332	7,409	6,277

346	Revenue Credits	(1,851,713)	(761,508)	(624,888)	(144,644)	(17,982)	(76,624)	(47,373)	(1,143)	(311)	(176,775)	(247)	(218)	
347														
348	Total Target Revenue Requirements	21,647,445	18,924,025	337,611	(181,640)	35,698	(34,794)	(100,331)	73,577	16,255	2,567,016	5,409	4,619	
Rocky Mountain Power Cost Of Service By Rate Schedule - Distribution Meters State of Utah 2017 Protocol (Non Wgt) 12 Months Ended Dec 2018														
	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		7,739,392	5,486,799	602,608	49,027	121,804	233,030	66,733	23,296	8,967	1,105,126	18,580	23,423
363	Operating Expenses													
364	Operation & Maintenance Expenses		1,806,113	1,074,103	285,942	57,355	132,741	46,059	21,336	2,718	678	175,822	4,845	4,515
365	Depreciation Expense		3,631,048	2,558,832	406,700	58,000	1,901	103,959	41,465	8,102	1,904	431,676	9,355	9,355
366	Amortization Expense		(51,972)	(29,560)	(13,519)	(3,063)	(617)	(50)	(880)	(28)	(13)	(4,232)	(5)	(5)
367	Taxes Other Than Income		601,005	344,437	158,064	35,765	5,053	(73)	10,382	309	139	46,978	(31)	(18)
368	Income Taxes - Federal		731,907	495,004	83,335	11,533	5,563	10,669	6,692	2,261	1,306	113,796	361	1,386
369	Income Taxes - State		165,757	112,105	18,873	2,612	1,260	2,416	1,516	512	296	25,772	62	314
370	Income Taxes Deferred		(1,875,793)	(1,075,020)	(493,331)	(111,626)	(15,771)	227	(32,404)	(965)	(434)	(146,622)	98	55
371	Investment Tax Credit Adj		(22,026)	(12,623)	(5,793)	(1,311)	(165)	3	(380)	(11)	(5)	(1,722)	1	1
372	Misc Revenues & Expense		(5,197)	(1,828)	(1,471)	(423)	(6)	(873)	(51)	(1)	(2)	(327)	(122)	(92)
373														
374	Total Operating Expenses		4,980,843	3,465,249	438,799	48,841	129,938	162,338	47,676	12,896	3,869	641,141	14,584	15,511
375														
376														
377	Rate Base :													
378	Electric Plant In Service		96,222,354	67,377,078	11,242,448	1,671,849	85,983	2,667,870	1,116,149	209,410	49,601	11,321,808	240,079	240,079
379	Plant Held For Future Use		180,466	91,148	57,812	14,194	43	-	3,060	46	14	14,149	-	-
380	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	1	1
381	Pensions		17,160	9,761	4,464	1,011	204	16	291	9	4	1,398	1	1
382	Prepayments		100,035	56,904	26,021	5,896	1,187	91	1,694	55	25	8,147	8	8
383	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
384	Materials & Supplies		416,202	236,751	108,261	24,529	4,940	377	7,050	228	104	33,896	34	34
385	Misc Deferred Debits		1,830,666	1,041,350	476,185	107,890	21,728	1,657	31,008	1,001	459	149,090	149	149
386	Cash Working Capital		153,610	84,851	38,198	8,832	4,423	1,258	2,238	125	43	13,366	139	137
387	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
388	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
389														
390	Total Rate Base Additions		98,920,493	68,897,843	11,953,389	1,834,201	118,507	2,671,268	1,161,489	210,874	50,252	11,541,853	240,411	240,409
391														
392	Rate Base Deductions :													
393	Accum Provision For Depreciation		(44,959,920)	(31,663,035)	(5,055,570)	(723,894)	(25,049)	(1,283,528)	(514,163)	(100,093)	(23,541)	(5,340,040)	(115,504)	(115,504)
394	Accum Provision For Amortization		(1,035,160)	(588,837)	(269,261)	(61,007)	(12,286)	(937)	(17,534)	(566)	(260)	(84,304)	(84)	(84)
395	Accum Deferred Income Taxes		(16,991,865)	(9,696,286)	(4,446,940)	(1,006,576)	(140,248)	(12,100)	(291,617)	(9,032)	(4,433)	(1,382,456)	(1,089)	(1,089)
396	Unamortized ITC		(1,112)	(634)	(291)	(66)	(9)	(1)	(19)	(1)	(0)	(90)	(0)	(0)
397	Customer Advance For Construction		(298,935)	(88,024)	(13,831)	(650)	(1,296)	-	(735)	(1,071)	(1,530)	(191,799)	-	-
398	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
399	Misc Rate Base Deductions		(569,992)	(267,213)	(154,052)	(39,553)	(4,093)	(44,116)	(7,883)	(245)	(166)	(41,639)	(6,110)	(4,923)
400														
401	Total Rate Base Deductions		(63,856,984)	(42,304,029)	(9,939,946)	(1,831,745)	(182,981)	(1,340,682)	(831,950)	(111,007)	(29,929)	(7,040,329)	(122,787)	(121,600)
402														
403	Total Rate Base		35,063,509	26,593,814	2,013,443	2,456	(64,474)	1,330,586	329,539	99,866	20,323	4,501,524	117,623	118,808
404														
405	Calculated Return On Rate Base			7.60%	8.14%	7.55%	12.62%	5.31%	5.78%	10.41%	25.08%	10.31%	3.40%	6.66%
406														
407	Return On Rate Base	7.55%	2,647,127	2,007,706	152,005	185	(4,868)	100,453	24,879	7,539	1,534	339,843	8,880	8,969
408	Total Operating Expenses		4,943,804	3,460,647	434,875	48,841	131,023	172,231	49,610	11,945	2,685	599,875	16,208	15,862
409	Revenue Credits		(419,934)	(176,361)	(140,967)	(32,792)	(3,736)	(15,806)	(10,415)	(246)	(67)	(39,446)	(51)	(45)
410														
411	Total Revenue Requirements		7,170,997	5,291,992	445,913	16,235	122,419	256,878	64,074	19,239	4,152	900,273	25,037	24,787
412														
413														
414	Return On Rate Base @ Target ROR	7.55%	2,647,127	2,007,706	152,005	185	(4,868)	100,453	24,879	7,539	1,534	339,843	8,880	8,969
415	Total Op. exp. Adjusted for Taxes		4,943,804	3,460,647	434,875	48,841	131,023	172,231	49,610	11,945	2,685	599,875	16,208	15,862
416	Revenue Credits		(419,934)	(176,361)	(140,967)	(32,792)	(3,736)	(15,806)	(10,415)	(246)	(67)	(39,446)	(51)	(45)
417														
418	Total Target Revenue Requirements		7,170,997	5,291,992	445,913	16,235	122,419	256,878	64,074	19,239	4,152	900,273	25,037	24,787

Retail Summary

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Retail Function
 State of Utah
 2017 Protocol (Non Wgt)
 12 Months Ended Dec 2018

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	38,344,502	36,973,793	(1,145,253)	(404,912)	286,395	(764,476)	(4,981)	110,610	24,090	3,510,805	(137,902)	(103,668)
15	Depreciation Expense	556,928	485,523	10,372	160	4,749	351	1,948	1,465	341	52,016	2	2
16	Amortization Expense	4,155,941	3,623,104	77,397	1,191	35,437	2,618	14,534	10,930	2,542	388,156	16	16
17	Taxes Other Than Income	465,493	323,463	147,869	15,880	3,554	(23,277)	6,583	594	215	(25,732)	9,315	7,027
18	Income Taxes - Federal	354,660	177,385	325,595	23,940	7,150	(80,291)	11,294	429	823	(140,988)	14,543	14,781
19	Income Taxes - State	80,321	40,173	73,738	5,422	1,619	(18,184)	2,558	97	186	(31,930)	3,294	3,348
20	Income Taxes Deferred	(707,677)	(491,752)	(224,801)	(24,142)	(5,404)	35,387	(10,008)	(903)	(327)	39,119	(14,162)	(10,684)
21	Investment Tax Credit Adj	-	-	-	-	-	-	-	-	-	-	-	-
22	Misc Revenues & Expense	642,544	553,173	44,345	12,396	-	21,373	(298)	-	-	11,555	-	-
23													
24	Total Operating Expenses	43,892,711	41,684,862	(690,740)	(370,066)	333,501	(626,498)	21,629	123,222	27,870	3,803,002	(124,894)	(89,178)
25													
26	Rate Base :												
27	Electric Plant In Service	86,150,078	75,104,701	1,604,387	24,693	734,594	54,274	301,281	226,575	52,696	8,046,224	327	327
28	Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-	-
29	Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-
30													
31	Pensions	262,467	107,311	72,642	19,788	1,065	32,684	3,072	92	75	17,777	4,531	3,419
32	Prepayments	16,113	6,588	4,460	1,215	65	2,007	189	6	5	1,091	278	210
33	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-
34	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-
35	Misc Deferred Debits	38,342,814	15,677,336	10,612,333	2,890,796	155,657	4,774,859	448,829	13,430	10,982	2,597,135	662,011	499,447
36	Cash Working Capital	547,109	523,903	(9,942)	(5,167)	4,149	(12,065)	158	1,562	351	46,960	(1,629)	(1,172)
37	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-
38	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-
39													
40	Total Rate Base Additions	125,318,571	91,419,839	12,283,880	2,931,324	895,531	4,851,759	753,528	241,664	64,109	10,709,188	665,518	502,230
41													
42	Rate Base Deductions :												
43	Accum Provision For Depreciation	(3,221,726)	(2,808,666)	(59,999)	(923)	(27,471)	(2,030)	(11,267)	(8,473)	(1,971)	(300,902)	(12)	(12)
44	Accum Provision For Amortization	(60,543,765)	(52,781,396)	(1,127,516)	(17,354)	(516,251)	(38,142)	(211,731)	(159,230)	(37,033)	(5,654,652)	(230)	(230)
45	Accum Deferred Income Taxes	(13,714,791)	(11,951,700)	(261,428)	(9,305)	(114,729)	(14,580)	(45,834)	(35,824)	(8,332)	(1,272,932)	(64)	(64)
46	Unamortized ITC	-	-	-	-	-	-	-	-	-	-	-	-
47	Customer Advance For Construction	-	-	-	-	-	-	-	-	-	-	-	-
48	Customer Service Deposits	(15,202,667)	(2,411,839)	(589,777)	(1,623,349)	(10,432)	(5,659,011)	(38,388)	-	(2,265)	(4,867,605)	-	-
49	Misc Rate Base Deductions	(3,530,514)	(1,241,627)	(999,599)	(287,471)	(4,406)	(593,368)	(34,715)	(988)	(1,058)	(221,984)	(82,768)	(62,530)
50													
51	Total Rate Base Deductions	(96,213,464)	(71,195,228)	(3,038,319)	(1,938,403)	(673,289)	(6,307,131)	(341,935)	(204,515)	(50,659)	(12,318,075)	(83,074)	(62,836)
52													
53	Total Rate Base	29,105,107	20,224,611	9,245,560	992,921	222,242	(1,455,372)	411,593	37,148	13,450	(1,608,886)	582,444	439,394
54													
55	Calculated Return On Rate Base		7.60%	8.14%	7.55%	12.62%	5.31%	5.78%	10.41%	25.08%	10.31%	3.40%	6.66%
56													
57	Return On Rate Base	7.55%	2,197,296	1,526,861	697,996	74,961	16,778	(109,874)	31,073	2,805	(121,463)	43,972	33,172
58	Total Operating Expenses	43,881,995	41,681,362	(708,757)	(370,069)	329,759	(837,319)	24,045	122,868	27,086	3,817,751	(116,854)	(87,877)
59	Revenue Credits	(8,747,609)	(6,034,364)	(924,124)	(136,358)	(89,798)	(34,078)	(151,000)	(27,283)	(7,406)	(1,347,567)	2,591	1,779
60													
61	Total Revenue Requirements	37,331,682	37,173,859	(934,885)	(431,467)	256,739	(981,271)	(95,882)	98,390	20,696	2,348,720	(70,291)	(52,927)
62													
63													
64	Return On Rate Base @ Target ROR	7.55%	2,197,296	1,526,861	697,996	74,961	16,778	(109,874)	31,073	2,805	(121,463)	43,972	33,172
65	Total Op. exp. Adjusted for Taxes	43,881,995	41,681,362	(708,757)	(370,069)	329,759	(837,319)	24,045	122,868	27,086	3,817,751	(116,854)	(87,877)
66	Revenue Credits	(8,747,609)	(6,034,364)	(924,124)	(136,358)	(89,798)	(34,078)	(151,000)	(27,283)	(7,406)	(1,347,567)	2,591	1,779
67													
68	Total Target Revenue Requirements	37,331,682	37,173,859	(934,885)	(431,467)	256,739	(981,271)	(95,882)	98,390	20,696	2,348,720	(70,291)	(52,927)
	Generation Demand Summary												

Misc Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Misc Function
State of Utah
2017 Protocol (Non Wgt)
12 Months Ended Dec 2018

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	8,765,295	3,526,760	2,432,365	666,871	32,775	1,135,043	100,733	3,000	2,524	588,860	157,510	118,856	
15	Depreciation Expense	-	-	-	-	-	-	-	-	-	-	-	-	
16	Amortization Expense	-	-	-	-	-	-	-	-	-	-	-	-	
17	Taxes Other Than Income	-	-	-	-	-	-	-	-	-	-	-	-	
18	Income Taxes - Federal	64,656	26,626	19,932	4,863	525	4,452	489	35	83	6,767	191	692	
19	Income Taxes - State	14,643	6,030	4,514	1,101	119	1,008	111	8	19	1,533	43	157	
20	Income Taxes Deferred	-	-	-	-	-	-	-	-	-	-	-	-	
21	Investment Tax Credit Adj	-	-	-	-	-	-	-	-	-	-	-	-	
22	Misc Revenues & Expense	-	-	-	-	-	-	-	-	-	-	-	-	
23														
24	Total Operating Expenses	8,844,594	3,559,415	2,456,811	672,836	33,419	1,140,503	101,333	3,043	2,626	597,159	157,745	119,705	
25														
26	Rate Base :													
27	Electric Plant In Service	-	-	-	-	-	-	-	-	-	-	-	-	
28	Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-	-	
29	Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
30	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	
31	Prepayments	3,382,775	1,383,125	936,268	255,039	13,733	421,260	39,598	1,185	969	229,131	58,406	44,063	
32	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
33	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-	
34	Misc Deferred Debits	1,343,265	549,225	371,782	101,273	5,453	167,278	15,724	470	385	90,986	23,192	17,497	
35	Cash Working Capital	98,584	39,674	27,384	7,500	372	12,712	1,129	34	29	6,656	1,758	1,334	
36	Weatherization Loans	9,439	3,157	2,659	792	18	1,675	99	3	4	591	230	211	
37	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
38														
39	Total Rate Base Additions	4,834,064	1,975,181	1,338,093	364,604	19,577	602,925	56,550	1,692	1,387	327,364	83,586	63,106	
40														
41	Rate Base Deductions :													
42	Accum Provision For Depreciation	-	-	-	-	-	-	-	-	-	-	-	-	
43	Accum Provision For Amortization	-	-	-	-	-	-	-	-	-	-	-	-	
44	Accum Deferred Income Taxes	-	-	-	-	-	-	-	-	-	-	-	-	
45	Unamortized ITC	-	-	-	-	-	-	-	-	-	-	-	-	
46	Customer Advance For Construction	-	-	-	-	-	-	-	-	-	-	-	-	
47	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
48	Misc Rate Base Deductions	-	-	-	-	-	-	-	-	-	-	-	-	
49														
50	Total Rate Base Deductions	-	-	-	-	-	-	-	-	-	-	-	-	
51														
52	Total Rate Base	4,834,064	1,975,181	1,338,093	364,604	19,577	602,925	56,550	1,692	1,387	327,364	83,586	63,106	
53														
54	Calculated Return On Rate Base		7.60%	8.14%	7.55%	12.62%	5.31%	5.78%	10.41%	25.08%	10.31%	3.40%	6.66%	
55														
56	Return On Rate Base	7.55%	364,949	149,117	101,020	27,526	1,478	45,518	4,269	128	105	24,714	6,310	4,764
57	Total Operating Expenses	8,844,371	3,559,074	2,454,204	672,835	33,089	1,144,986	101,665	3,027	2,545	594,158	158,898	119,891	
58	Revenue Credits	1,979,401	680,450	562,088	162,825	1,689	344,750	18,961	534	594	123,027	48,135	36,348	
59														
60	Total Revenue Requirements	11,188,721	4,388,640	3,117,312	863,186	36,256	1,535,254	124,895	3,689	3,243	741,900	213,343	161,003	
61														
62														
63	Return On Rate Base @ Target ROR	7.55%	364,949	149,117	101,020	27,526	1,478	45,518	4,269	128	105	24,714	6,310	4,764
64	Total Op. exp. Adjusted for Taxes	8,844,371	3,559,074	2,454,204	672,835	33,089	1,144,986	101,665	3,027	2,545	594,158	158,898	119,891	
65	Revenue Credits	1,979,401	680,450	562,088	162,825	1,689	344,750	18,961	534	594	123,027	48,135	36,348	
66														
67	Total Target Revenue Requirements	11,188,721	4,388,640	3,117,312	863,186	36,256	1,535,254	124,895	3,689	3,243	741,900	213,343	161,003	
68	Generation Demand Summary													

CERTIFICATE OF SERVICE

Docket No. 19-035-27

I hereby certify that on June 14, 2019, a true and correct copy of Rocky Mountain Power's Annual Cost of Service Study - 2018 was served by electronic mail to the following:

Utah Office of Consumer Services

Cheryl Murray cmurray@utah.gov

Michele Beck mbeck@utah.gov

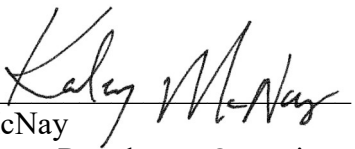
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Rocky Mountain Power

Data Request Response Center datarequest@pacificorp.com

Jana Saba jana.saba@pacificorp.com



Kaley McNay
Coordinator, Regulatory Operations