

June 15, 2021

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 Administrator

RE: Docket No. 21-035-37 – Annual Cost of Service Study - 2020

The Public Service Commission of Utah’s letter dated May 29, 2014 in Docket No. 14-999-01, requires Rocky Mountain Power (“the Company”) to file an annual cost of service study within 45 days of filing the year-end semi-annual financial results of operations report. Rocky Mountain Power hereby submits for filing its Annual Cost of Service Study for 2020 and associated 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

CERTIFICATE OF SERVICE

Docket No. 21-035-37

I hereby certify that on June 15, 2021, a true and correct copy of the foregoing was served by electronic mail to the following:

Utah Office of Consumer Services

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Rocky Mountain Power

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Mary Penfield
Adviser, Regulatory Operations

Exhibit 1

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
12 Months Ended Dec 2021
2020 Protocol (Non Wgt)
7.42% = 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	782,624,389	7.01%	0.94	799,137,668	500,956,386	84,647,975	178,405,027	32,094,720	3,033,559	16,513,279	2.11%
2	6	General Service - Large	510,574,605	8.46%	1.14	486,887,291	367,933,994	62,715,188	55,221,881	(635,678)	1,651,906	(23,687,314)	-4.64%
3	8	General Service - Over 1 MW	134,554,162	8.39%	1.13	129,083,854	100,978,960	16,557,195	11,334,044	(194,246)	407,901	(5,470,308)	-4.07%
4	7,11,12	Street & Area Lighting	9,538,619	24.26%	3.27	6,073,247	3,081,664	157,392	2,632,082	178,536	23,573	(3,465,372)	-36.33%
5	9	General Service - High Voltage	249,730,263	5.33%	0.72	271,635,051	233,506,494	38,187,971	(287,245)	(505,320)	733,151	21,904,788	8.77%
6	10	Irrigation	19,719,721	6.86%	0.93	20,273,808	14,469,311	2,241,061	3,663,407	(173,775)	73,804	554,087	2.81%
7	15	Traffic Signals	802,956	10.46%	1.41	709,774	427,452	56,889	144,127	78,894	2,413	(93,182)	-11.60%
8	15	Outdoor Lighting	1,035,108	31.51%	4.25	579,458	471,896	36,894	52,281	16,927	1,459	(455,651)	-44.02%
9	23	General Service - Small	136,389,590	9.32%	1.26	125,147,459	86,579,137	13,225,055	22,821,878	2,057,197	464,192	(11,242,132)	-8.24%
10	SpC	Customer 1	34,054,836	3.95%	0.53	39,336,877	33,734,016	5,530,630	66,968	(100,358)	105,621	5,282,040	15.51%
11	SpC	Customer 2	29,289,533	7.26%	0.98	29,449,296	25,812,810	3,583,773	48,939	(65,876)	69,649	159,763	0.55%
12		Total Utah Jurisdiction	1,908,313,782	7.42%	1.00	1,908,313,782	1,367,952,121	226,940,023	274,103,389	32,751,022	6,567,228	0	0.00%

Footnotes :

- Column C : Annual revenues based on January 2020 thru December 2020 data.
- Column D : Calculated Return on Ratebase per January 2020 thru December 2020 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 2020 thru December 2020 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per the January 2020 thru December 2020 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the January 2020 thru December 2020 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the January 2020 thru December 2020 Embedded COS Study.
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2020 thru December 2020 Embedded COS Study.
- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2020 thru December 2020 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.

Exhibit 2

Production Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Production Function
State of Utah
2020 Protocol (Non Wgt)
12 Months Ended Dec 2021

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 Expense:	964,625,174	336,497,166	261,732,959	73,717,699	1,862,003	173,945,309	10,432,536	300,101	397,004	60,122,300	25,116,753	20,401,355
15	Depreciation Expense:	181,295,748	67,579,297	49,673,748	13,151,792	179,057	30,179,313	1,774,994	51,067	40,007	11,441,513	4,353,130	2,871,831
16	Amortization Expense:	239,399,974	103,464,108	60,906,648	15,441,648	1,241,169	31,779,436	2,500,927	85,756	55,631	16,327,403	4,576,705	3,020,543
17	Taxes Other Than Income:	34,414,642	12,728,194	9,419,176	2,512,860	37,879	5,786,507	341,160	9,815	8,391	2,168,744	834,731	567,182
18	Income Taxes - Federal:	13,916,098	3,784,717	6,113,526	1,680,670	175,075	76,587	123,629	11,328	51,865	1,812,765	(241,421)	327,356
19	Income Taxes - State:	11,993,498	4,152,924	3,807,150	1,022,059	48,386	1,489,255	114,569	5,056	13,698	968,547	157,636	214,217
20	Income Taxes Deferred:	(5,470,863)	(2,023,396)	(1,497,363)	(399,469)	(6,022)	(919,079)	(54,234)	(1,560)	(1,334)	(344,165)	(132,697)	(90,165)
21	Investment Tax Credit Adj:	(867,579)	(320,873)	(237,454)	(63,348)	(955)	(145,875)	(8,600)	(247)	(212)	(54,673)	(21,043)	(14,298)
22	Misc Revenues & Expense:	(497,767)	(185,551)	(136,385)	(36,109)	(491)	(82,858)	(4,873)	(140)	(110)	(31,414)	(11,952)	(7,884)
24	Total Operating Expenses:	1,438,708,904	525,676,575	389,782,005	107,027,803	3,536,102	242,107,795	15,220,107	461,175	564,942	92,410,421	34,631,842	27,290,138
27	Rate Base:												
28	Electric Plant In Service:	5,757,453,590	2,143,898,188	1,577,265,272	418,026,981	5,772,718	959,710,554	56,463,298	1,624,423	1,288,165	363,276,937	138,433,284	91,693,771
29	Plant Held For Future Use:	-	-	-	-	-	-	-	-	-	-	-	-
30	Electric Plant Acquisition Ad:	14,980,452	5,584,270	4,104,558	1,086,699	14,788	2,493,599	146,659	4,219	3,304	945,418	359,682	237,255
31	Pensions:	-	-	-	-	-	-	-	-	-	-	-	-
32	Prepayments:	7,380,674	2,750,734	2,022,203	535,494	7,308	1,228,891	72,281	2,080	1,632	465,776	177,259	117,017
33	Fuel Stock:	86,286,776	27,697,354	23,169,860	6,983,819	257,666	16,960,163	1,033,497	29,685	54,311	5,297,585	2,451,462	2,351,145
34	Materials & Supplies:	90,751,413	33,823,445	24,865,370	6,583,212	89,584	15,106,193	888,460	25,561	20,017	5,727,331	2,178,949	1,437,291
35	Misc Deferred Debits:	135,255,612	46,057,890	36,598,284	10,518,826	302,094	25,045,526	1,508,410	43,349	64,272	3,618,168	3,103,256	3,103,256
36	Cash Working Capita:	11,519,783	4,014,714	3,159,109	887,190	23,854	2,038,202	123,786	3,667	5,289	731,331	290,842	241,799
37	Weatherization Loans:	-	-	-	-	-	-	-	-	-	-	-	-
38	Miscellaneous Rate Bas:	-	-	-	-	-	-	-	-	-	-	-	-
39	Total Rate Base Additions:	6,103,628,302	2,263,832,623	1,671,184,656	444,622,222	6,468,211	1,022,587,129	60,236,391	1,732,985	1,436,992	384,835,914	147,509,645	99,181,534
41	Rate Base Deductions:												
42	Accum Provision For Depreciatior:	(1,978,931,732)	(737,652,285)	(542,212,318)	(143,559,669)	(1,954,836)	(329,427,058)	(19,375,296)	(557,427)	(436,769)	(124,889,417)	(47,517,285)	(31,349,372)
43	Accum Provision For Amortizatio:	(111,476,499)	(41,545,061)	(30,542,860)	(8,088,269)	(110,433)	(18,561,888)	(1,091,785)	(31,411)	(24,668)	(7,034,959)	(2,677,417)	(1,767,750)
44	Accum Deferred Income Taxes:	(394,674,964)	(146,683,632)	(108,113,373)	(28,669,020)	(398,858)	(65,835,588)	(3,874,002)	(111,452)	(88,945)	(24,900,842)	(9,496,535)	(6,303,516)
45	Unamortized ITC:	(790,241)	(294,090)	(216,470)	(67,404)	(799)	(131,825)	(7,757)	(223)	(178)	(49,856)	(19,015)	(12,623)
46	Customer Advance For Constructio:	-	-	-	-	-	-	-	-	-	-	-	-
47	Customer Service Deposits:	-	-	-	-	-	-	-	-	-	-	-	-
48	Misc Rate Base Deductions:	(769,147,632)	(283,905,213)	(210,445,031)	(56,250,565)	(867,881)	(129,663,521)	(7,648,709)	(220,023)	(191,842)	(48,447,900)	(18,706,140)	(12,800,809)
49	Total Rate Base Deductions:	(3,255,021,069)	(1,210,280,281)	(891,530,051)	(236,624,927)	(3,332,807)	(643,619,878)	(31,997,550)	(920,535)	(742,402)	(205,322,173)	(78,416,393)	(52,234,070)
50	Total Rate Base:	2,848,607,234	1,053,552,342	779,654,605	207,997,295	3,135,404	478,967,251	28,238,841	812,449	694,589	179,513,740	69,093,253	46,947,464
55	Calculated Return On Rate Bas:		7.01%	8.46%	8.39%	24.26%	5.33%	6.86%	10.46%	31.51%	9.32%	3.95%	7.26%
56	Return On Rate Base:	7.42%	211,353,542	78,168,733	57,846,782	15,432,442	232,633	35,537,165	2,095,192	60,280	51,535	13,319,093	5,126,401
57	Total Operating Expenses:	1,439,596,331	527,090,621	387,135,164	106,372,737	3,363,956	245,372,108	15,271,194	453,111	510,377	91,299,227	35,412,795	27,314,040
58	Revenue Credits:	(282,996,753)	(104,302,968)	(77,047,952)	(20,826,219)	(514,924)	(47,402,779)	(2,897,075)	(85,939)	(90,016)	(18,039,184)	(6,805,181)	(4,984,516)
60	Total Revenue Requirements:	1,367,952,121	500,956,386	367,933,994	100,978,960	3,081,664	233,506,494	14,469,311	427,452	471,896	86,579,137	33,734,016	25,812,810
62	Return On Rate Base @ Target ROF:	7.41%	210,991,138	78,034,699	57,747,593	15,405,980	232,234	35,476,230	2,091,599	60,177	51,447	13,296,255	5,117,611
64	Total Op. exp. Adjusted for Taxes:	1,439,477,179	527,046,923	387,102,826	106,364,110	3,363,926	245,352,242	15,270,023	453,077	510,348	91,291,781	35,409,929	27,312,093
65	Revenue Credits:	(282,996,753)	(104,302,968)	(77,047,952)	(20,826,219)	(514,924)	(47,402,779)	(2,897,075)	(85,939)	(90,016)	(18,039,184)	(6,805,181)	(4,984,516)
67	Total Target Revenue Requirements:	1,367,471,563	500,778,653	367,802,467	100,943,871	3,081,135	233,425,693	14,464,548	427,315	471,779	86,548,853	33,722,360	25,804,890

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Production-Demand Variable Summar
 State of Utah
 2020 Protocol (Non Wgt)
 12 Months Ended Dec 2020

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		205,672,575	76,668,658	56,353,113	14,919,726	203,028	34,235,607	2,013,542	57,930	45,365	12,980,016	4,938,215	3,257,374
83 Operating Expenses													
84 Operation & Maintenance Expense		234,940,920	87,579,032	64,372,473	17,042,886	231,920	39,107,523	2,300,081	66,173	51,821	14,827,145	5,640,951	3,720,916
85 Depreciation Expense		-	-	-	-	-	-	-	-	-	-	-	-
86 Amortization Expense		-	-	-	-	-	-	-	-	-	-	-	-
87 Taxes Other Than Income		-	-	-	-	-	-	-	-	-	-	-	-
88 Income Taxes - Federal		(29,268,344)	(10,910,374)	(8,019,360)	(2,123,160)	(28,892)	(4,871,916)	(286,538)	(8,244)	(6,456)	(1,847,128)	(702,735)	(463,542)
89 Income Taxes - State		-	-	-	-	-	-	-	-	-	-	-	-
90 Income Taxes Deferred		-	-	-	-	-	-	-	-	-	-	-	-
91 Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-	-	-	-
92 Misc Revenues & Expense		-	-	-	-	-	-	-	-	-	-	-	-
93													
94 Total Operating Expense		205,672,575	76,668,658	56,353,113	14,919,726	203,028	34,235,607	2,013,542	57,930	45,365	12,980,016	4,938,215	3,257,374
95													
96													
97 Rate Base :													
98 Electric Plant In Service		-	-	-	-	-	-	-	-	-	-	-	-
99 Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-	-
100 Electric Plant Acquisition Ad		-	-	-	-	-	-	-	-	-	-	-	-
101 Pensions		-	-	-	-	-	-	-	-	-	-	-	-
102 Prepayments		-	-	-	-	-	-	-	-	-	-	-	-
103 Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
104 Materials & Supplies		-	-	-	-	-	-	-	-	-	-	-	-
105 Misc Deferred Debits		-	-	-	-	-	-	-	-	-	-	-	-
106 Cash Working Capita		-	-	-	-	-	-	-	-	-	-	-	-
107 Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
108 Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
109													
110 Total Rate Base Additions		-	-	-	-	-	-	-	-	-	-	-	-
111													
112 Rate Base Deductions													
113 Accum Provision For Depreciation		-	-	-	-	-	-	-	-	-	-	-	-
114 Accum Provision For Amortization		-	-	-	-	-	-	-	-	-	-	-	-
115 Accum Deferred Income Taxes		-	-	-	-	-	-	-	-	-	-	-	-
116 Unamortized ITC		-	-	-	-	-	-	-	-	-	-	-	-
117 Customer Advance For Constructor		-	-	-	-	-	-	-	-	-	-	-	-
118 Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
119 Misc Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-	-
120													
121 Total Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-	-
122													
123 Total Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
124													
125 Calculated Return On Rate Base			7.01%	8.46%	8.39%	24.26%	5.33%	6.86%	10.46%	31.51%	9.32%	3.95%	7.26%
126													
127 Return On Rate Base	7.42%	-	-	-	-	-	-	-	-	-	-	-	-
128 Total Operating Expenses		205,672,575	76,668,658	56,353,113	14,919,726	203,028	34,235,607	2,013,542	57,930	45,365	12,980,016	4,938,215	3,257,374
129 Revenue Credits		(65,302,576)	(24,342,870)	(17,892,534)	(4,737,124)	(64,463)	(10,870,060)	(639,315)	(18,393)	(14,404)	(4,121,252)	(1,567,920)	(1,034,240)
130													
131 Total Revenue Requirements		140,370,000	52,325,788	38,460,580	10,182,602	138,565	23,365,546	1,374,228	39,537	30,961	8,858,764	3,370,295	2,223,133
132													
133													
134 Return On Rate Base @ Target ROF	7.41%	-	-	-	-	-	-	-	-	-	-	-	-
135 Total Op. exp. Adjusted for Taxes		205,672,575	76,668,658	56,353,113	14,919,726	203,028	34,235,607	2,013,542	57,930	45,365	12,980,016	4,938,215	3,257,374
136 Revenue Credits		(65,302,576)	(24,342,870)	(17,892,534)	(4,737,124)	(64,463)	(10,870,060)	(639,315)	(18,393)	(14,404)	(4,121,252)	(1,567,920)	(1,034,240)
137													
138 Total Target Revenue Requirements		140,370,000	52,325,788	38,460,580	10,182,602	138,565	23,365,546	1,374,228	39,537	30,961	8,858,764	3,370,295	2,223,133

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Production-Energy Variable Summar
 State of Utah
 2020 Protocol (Non Wgt)
 12 Months Ended Dec 2020

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		465,949,168	153,115,842	125,492,593	37,137,051	1,255,272	89,521,485	5,430,927	156,024	265,251	28,724,570	12,936,221	11,913,932
153 Operating Expenses													
154 Operation & Maintenance Expense		475,705,283	156,752,633	128,165,713	37,844,771	1,264,902	91,145,457	5,526,440	158,772	267,403	29,340,280	13,170,466	12,068,446
155 Depreciation Expense		-	-	-	-	-	-	-	-	-	-	-	-
156 Amortization Expense		-	-	-	-	-	-	-	-	-	-	-	-
157 Taxes Other Than Income		-	-	-	-	-	-	-	-	-	-	-	-
158 Income Taxes - Federal		(9,756,115)	(3,636,791)	(2,673,120)	(707,720)	(9,631)	(1,623,972)	(95,513)	(2,748)	(2,152)	(615,709)	(234,245)	(154,514)
159 Income Taxes - State		-	-	-	-	-	-	-	-	-	-	-	-
160 Income Taxes Deferred		-	-	-	-	-	-	-	-	-	-	-	-
161 Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-	-	-	-
162 Misc Revenues & Expense		-	-	-	-	-	-	-	-	-	-	-	-
163													
164 Total Operating Expense		465,949,168	153,115,842	125,492,593	37,137,051	1,255,272	89,521,485	5,430,927	156,024	265,251	28,724,570	12,936,221	11,913,932
165													
166													
167 Rate Base :													
168 Electric Plant In Service		-	-	-	-	-	-	-	-	-	-	-	-
169 Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-	-
170 Electric Plant Acquisition Ad		-	-	-	-	-	-	-	-	-	-	-	-
171 Pensions		-	-	-	-	-	-	-	-	-	-	-	-
172 Prepayments		-	-	-	-	-	-	-	-	-	-	-	-
173 Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
174 Materials & Supplies		-	-	-	-	-	-	-	-	-	-	-	-
175 Misc Deferred Debits		-	-	-	-	-	-	-	-	-	-	-	-
176 Cash Working Capita		-	-	-	-	-	-	-	-	-	-	-	-
177 Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
178 Miscellaneous Rate Bas		-	-	-	-	-	-	-	-	-	-	-	-
179													
180 Total Rate Base Additions		-	-	-	-	-	-	-	-	-	-	-	-
181													
182 Rate Base Deductions													
183 Accum Provision For Depreciation		-	-	-	-	-	-	-	-	-	-	-	-
184 Accum Provision For Amortization		-	-	-	-	-	-	-	-	-	-	-	-
185 Accum Deferred Income Taxes		-	-	-	-	-	-	-	-	-	-	-	-
186 Unamortized ITC		-	-	-	-	-	-	-	-	-	-	-	-
187 Customer Advance For Constructor		-	-	-	-	-	-	-	-	-	-	-	-
188 Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
189 Misc Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-	-
190													
191 Total Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-	-
192													
193 Total Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
194													
195 Calculated Return On Rate Bas			7.01%	8.46%	8.39%	24.26%	5.33%	6.86%	10.46%	31.51%	9.32%	3.95%	7.26%
196													
197 Return On Rate Base	7.42%	-	-	-	-	-	-	-	-	-	-	-	-
198 Total Operating Expenses		465,949,168	153,115,842	125,492,593	37,137,051	1,255,272	89,521,485	5,430,927	156,024	265,251	28,724,570	12,936,221	11,913,932
199 Revenue Credits		(20,592,179)	(7,737,013)	(5,648,572)	(1,483,912)	(17,975)	(3,392,332)	(199,027)	(5,727)	(4,061)	(1,301,590)	(489,248)	(312,721)
200													
201 Total Revenue Requirements		445,356,990	145,378,829	119,844,021	35,653,139	1,237,297	86,129,153	5,231,900	150,297	261,190	27,422,980	12,446,973	11,601,211
202													
203													
204 Return On Rate Base @ Target ROF	7.41%	-	-	-	-	-	-	-	-	-	-	-	-
205 Total Op. exp. Adjusted for Taxes		465,949,168	153,115,842	125,492,593	37,137,051	1,255,272	89,521,485	5,430,927	156,024	265,251	28,724,570	12,936,221	11,913,932
206 Revenue Credits		(20,592,179)	(7,737,013)	(5,648,572)	(1,483,912)	(17,975)	(3,392,332)	(199,027)	(5,727)	(4,061)	(1,301,590)	(489,248)	(312,721)
207													
208 Total Target Revenue Requirements		445,356,990	145,378,829	119,844,021	35,653,139	1,237,297	86,129,153	5,231,900	150,297	261,190	27,422,980	12,446,973	11,601,211

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Production-Energy Fixed Summar:
 State of Utah
 2020 Protocol (Non Wgt)

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	
293 Operating Revenues	249,205,434	92,386,245	67,884,282	18,506,051	771,111	40,209,019	2,618,674	83,107	124,166	16,391,741	5,664,114	4,566,925	
294 Operating Expenses													
294 Operation & Maintenance Expense	102,850,996	35,682,448	27,873,408	7,894,923	208,985	18,663,694	1,123,191	32,337	44,233	6,406,535	2,695,181	2,226,060	
295 Depreciation Expense	45,358,713	16,905,987	12,427,775	3,290,763	44,868	7,551,664	444,165	12,779	10,024	2,862,513	1,089,270	718,905	
296 Amortization Expense	59,850,320	25,866,132	15,226,750	3,860,438	310,293	7,944,923	625,236	21,439	13,908	4,081,871	1,144,185	755,145	
297 Taxes Other Than Income	8,603,661	3,182,049	2,354,794	628,215	9,470	1,446,627	85,290	2,098	542,186	208,683	141,796		
298 Income Taxes - Federal	10,708,339	3,552,067	3,134,164	897,706	50,047	1,713,860	116,174	4,202	13,022	759,581	219,897	247,620	
299 Income Taxes - State	2,426,124	904,760	710,065	203,385	11,337	388,335	26,322	952	2,950	172,064	49,828	56,106	
300 Income Taxes Deferred	(1,367,721)	(605,849)	(374,341)	(89,867)	(1,505)	(229,970)	(390)	(333)	(86,191)	(33,174)	(22,541)		
301 Investment Tax Credit Adj	(216,895)	(80,218)	(59,363)	(15,837)	(239)	(36,469)	(2,150)	(62)	(53)	(13,668)	(5,261)	(3,575)	
302 Misc Revenues & Expense	(124,442)	(46,388)	(34,096)	(9,027)	(123)	(20,714)	(1,218)	(35)	(27)	(7,854)	(2,988)	(1,971)	
303													
304 Total Operating Expense:	228,089,096	85,360,987	61,259,156	16,650,699	633,134	37,421,950	2,403,452	73,675	85,820	14,717,058	5,365,621	4,117,544	
305													
306													
307 Rate Base :													
308 Electric Plant In Service	1,472,828,876	546,716,705	403,302,520	107,215,351	1,543,190	246,505,471	14,516,656	417,619	343,105	92,873,850	35,559,097	23,835,311	
309 Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-	-	
310 Electric Plant Acquisition Ad	3,745,113	1,396,067	1,026,140	271,675	3,697	623,400	36,665	1,055	826	236,354	89,290	59,314	
311 Pensions	1,845,169	687,683	505,551	133,874	1,827	307,223	18,070	520	408	116,444	44,315	29,254	
312 Prepayments	86,286,778	27,697,384	23,169,860	6,983,819	257,866	16,960,163	1,033,497	29,685	54,311	5,297,585	2,451,462	2,351,145	
314 Materials & Supplies	22,687,853	8,457,361	6,216,342	1,645,803	22,396	3,776,548	222,115	6,390	5,004	1,431,833	544,737	359,323	
315 Misc Deferred Debits	33,813,903	11,514,473	9,149,571	2,629,707	75,523	6,262,382	377,103	10,837	16,068	2,097,884	904,542	775,814	
316 Cash Working Capita	6,606,427	2,196,845	1,785,102	523,058	17,157	1,249,768	75,854	2,192	3,661	409,513	180,193	163,084	
317 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
318 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
319													
320 Total Rate Base Additions	1,627,814,118	598,666,518	445,155,086	119,403,286	1,921,657	275,684,955	16,279,960	468,298	423,384	102,463,463	39,774,266	27,573,245	
321													
322 Rate Base Deductions													
323 Accum Provision For Depreciation	(495,239,717)	(184,575,745)	(135,689,162)	(35,930,835)	(490,224)	(82,456,376)	(4,849,894)	(139,531)	(109,511)	(31,253,468)	(11,893,719)	(7,851,152)	
324 Accum Provision For Amortization	(27,869,220)	(10,396,296)	(7,635,740)	(2,022,075)	(27,608)	(4,640,491)	(272,947)	(7,853)	(6,167)	(1,758,746)	(669,357)	(441,940)	
325 Accum Deferred Income Taxes	(98,668,741)	(36,720,908)	(27,028,343)	(7,167,255)	(99,715)	(16,458,897)	(966,501)	(27,863)	(22,236)	(6,225,010)	(2,374,134)	(1,575,879)	
326 Unamortized ITC	(197,560)	(73,523)	(54,117)	(14,351)	(200)	(32,956)	(1,939)	(56)	(45)	(12,464)	(4,754)	(3,156)	
327 Customer Advance For Construction	-	-	-	-	-	-	-	-	-	-	-	-	
328 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
329 Misc Rate Base Deductions:	(717,235,989)	(266,661,808)	(196,444,314)	(52,143,054)	(735,169)	(119,797,244)	(7,051,449)	(202,862)	(163,749)	(45,241,563)	(17,280,605)	(11,514,171)	
330													
331 Total Rate Base Deductions:	(1,339,211,227)	(498,418,279)	(366,851,677)	(97,277,670)	(1,352,915)	(223,385,964)	(13,144,731)	(378,165)	(301,708)	(84,491,251)	(32,222,569)	(21,386,298)	
332													
333 Total Rate Base	288,602,892	100,248,238	78,303,409	22,125,616	568,742	52,298,991	3,135,230	90,133	121,677	17,972,212	7,551,696	6,186,947	
334													
335 Calculated Return On Rate Base:		7.01%	8.46%	8.39%	24.26%	5.33%	6.86%	10.46%	31.51%	9.32%	3.95%	7.26%	
336													
337 Return On Rate Base	7.42%	21,413,006	7,437,958	5,809,752	1,641,619	42,198	3,880,344	232,620	6,687	9,028	1,333,455	560,301	459,043
338 Total Operating Expenses	228,185,817	85,495,538	60,993,325	16,581,016	601,908	37,778,384	2,409,124	72,781	78,261	14,605,810	5,450,977	4,120,684	
339 Revenue Credits	(95,140,044)	(34,840,039)	(25,818,841)	(7,055,157)	(212,876)	(16,002,416)	(995,973)	(29,949)	(35,023)	(6,092,905)	(2,292,109)	(1,764,756)	
340													
341 Total Revenue Requirements:	154,458,779	58,093,456	40,984,236	11,167,478	431,230	25,656,312	1,645,770	49,519	50,266	9,846,360	3,719,169	2,814,981	
342													
343													
344 Return On Rate Base @ Target ROF	7.41%	21,376,289	7,425,204	5,799,791	1,638,804	42,126	3,873,691	232,221	6,676	9,012	1,331,169	559,340	458,256
345 Total Op. exp. Adjusted for Taxes	228,173,846	85,491,379	60,990,077	16,580,099	601,884	37,776,215	2,408,994	72,777	76,256	14,605,064	5,450,664	4,120,437	
346 Revenue Credits	(95,140,044)	(34,840,039)	(25,818,841)	(7,055,157)	(212,876)	(16,002,416)	(995,973)	(29,949)	(35,023)	(6,092,905)	(2,292,109)	(1,764,756)	
347													
348 Total Target Revenue Requirements:	154,410,092	58,076,545	40,971,026	11,163,746	431,134	25,647,489	1,645,241	49,504	50,246	9,843,328	3,717,895	2,813,938	

Transmission Summary

Rocky Mountain Power
 Cost of Service By Rate Schedule - Transmission Function
 State of Utah
 2020 Protocol (Non Wgt)
 12 Months Ended Dec 2020

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	110,013,368	41,213,149	29,983,856	7,968,648	133,262	18,185,614	1,095,938	31,892	26,524	6,974,476	2,623,319	1,776,689
15	Depreciation Expense	56,675,848	21,127,082	15,528,859	4,111,332	55,947	9,434,083	554,859	15,963	12,501	3,576,818	1,360,792	897,613
16	Amortization Expense	3,533,815	1,317,302	968,245	256,347	3,488	588,228	34,596	995	779	223,019	84,847	55,967
17	Taxes Other Than Income	20,225,597	7,454,587	5,658,648	1,498,339	10,861	3,440,775	200,364	4,759	3,183	1,130,586	496,278	327,218
18	Income Taxes - Federal	2,605,700	351,348	2,435,518	617,450	38,567	(1,153,563)	6,410	3,481	18,161	576,877	(333,598)	45,049
19	Income Taxes - State	590,119	79,571	551,577	139,835	8,734	(261,250)	1,452	788	4,113	130,647	(75,551)	10,202
20	Income Taxes Deferred	(17,573,287)	(6,477,020)	(4,916,594)	(1,301,853)	(9,437)	(2,989,564)	(174,089)	(4,135)	(2,766)	(982,325)	(431,198)	(284,308)
21	Investment Tax Credit Adj	(523,021)	(192,771)	(146,329)	(38,746)	(281)	(88,976)	(5,181)	(123)	(82)	(29,236)	(12,833)	(8,462)
22	Misc Revenues & Expense	191	71	52	14	0	32	2	0	0	12	5	3
23													
24	Total Operating Expenses	175,548,330	64,873,319	50,063,833	13,251,367	241,142	27,155,376	1,714,350	53,621	62,414	11,600,874	3,712,060	2,819,973
25													
26	Rate Base :												
27	Electric Plant In Service	3,191,146,903	1,189,565,267	874,356,064	231,489,485	3,150,111	531,188,224	31,241,452	898,816	703,871	201,393,594	76,619,697	50,540,322
28	Plant Held For Future Use	1,352,868	504,309	370,678	98,139	1,335	225,194	13,245	381	298	85,380	32,482	21,426
29	Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-
30	Pensions	-	-	-	-	-	-	-	-	-	-	-	-
31	Prepayments	4,455,655	1,660,936	1,220,824	323,218	4,398	741,674	43,621	1,255	983	281,197	106,981	70,567
32	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-
33	Materials & Supplies	1,643,582	612,679	450,332	119,227	1,622	273,585	16,091	463	363	103,727	39,463	26,031
34	Misc Deferred Debits	5,755,265	2,145,393	1,576,910	417,494	5,681	958,003	56,344	1,621	1,269	363,215	138,184	91,150
35	Cash Working Capital	3,114,022	1,156,669	873,935	231,792	4,104	494,187	30,742	928	972	201,356	69,001	50,338
36	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-
37	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-
38													
39	Total Rate Base Additions	3,207,468,295	1,195,645,253	878,848,742	232,679,355	3,167,253	533,880,868	31,401,494	903,464	707,756	202,428,469	77,005,808	50,799,834
40													
41	Rate Base Deductions :												
42	Accum Provision For Depreciation	(907,293,082)	(338,212,051)	(248,593,133)	(65,816,089)	(895,626)	(151,025,138)	(8,882,434)	(255,548)	(200,122)	(57,259,355)	(21,784,181)	(14,369,406)
43	Accum Provision For Amortization	(47,291,407)	(17,628,839)	(12,957,575)	(3,430,573)	(46,883)	(7,871,978)	(462,985)	(13,320)	(10,431)	(2,984,555)	(1,135,471)	(748,956)
44	Accum Deferred Income Taxes	(348,120,691)	(129,769,107)	(95,383,085)	(25,253,077)	(343,644)	(57,947,070)	(3,408,115)	(98,051)	(76,785)	(21,968,931)	(8,358,406)	(5,513,420)
45	Unamortized ITC	(476,397)	(177,587)	(130,530)	(34,558)	(470)	(79,300)	(4,664)	(134)	(105)	(30,065)	(11,438)	(7,545)
46	Customer Advance For Construction	(41,497,248)	(23,390,607)	(635,292)	(130,763)	(876,028)	-	(185,222)	(97,942)	(126,259)	(16,055,137)	-	-
47	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-
48	Misc Rate Base Deductions	(747,247)	(170,631)	(193,335)	(71,706)	(4,909)	(187,119)	(11,875)	(340)	(1,017)	(43,584)	(27,114)	(35,617)
49													
50	Total Rate Base Deductions	(1,345,426,073)	(509,348,820)	(357,892,951)	(94,736,767)	(2,167,360)	(217,110,604)	(12,955,295)	(465,335)	(414,718)	(98,342,638)	(31,316,609)	(20,674,973)
51													
52	Total Rate Base	1,862,042,222	686,296,432	520,955,791	137,942,588	999,893	316,770,263	18,446,199	438,129	293,038	104,085,830	45,689,199	30,124,861
53													
54	Calculated Return On Rate Base		7.01%	8.46%	8.39%	24.26%	5.33%	6.86%	10.46%	31.51%	9.32%	3.95%	7.26%
55													
56	Return On Rate Base	7.42%	138,154,960	50,920,036	38,652,521	10,234,705	74,187	23,502,895	1,368,623	32,507	7,722,689	3,389,928	2,235,126
57	Total Operating Expenses	176,263,891	65,794,445	48,295,246	12,816,931	186,244	29,314,266	1,747,722	49,273	39,394	10,956,581	4,228,480	2,835,310
58	Revenue Credits	(87,478,829)	(32,066,505)	(24,232,579)	(6,494,441)	(103,040)	(14,629,190)	(875,284)	(24,891)	(24,242)	(5,454,215)	(2,087,779)	(1,486,663)
59													
60	Total Revenue Requirements	226,940,023	84,647,975	62,715,188	16,557,195	157,392	38,187,971	2,241,061	56,889	36,894	13,225,055	5,530,630	3,583,773
61													
62													
63													
64	Return On Rate Base @ Target ROR	7.41%	137,918,068	50,832,724	38,586,244	10,217,156	74,060	23,462,595	1,366,276	32,451	7,709,447	3,384,116	2,231,293
65	Total Op. exp. Adjusted for Taxes	176,186,659	65,765,979	48,273,638	12,811,209	186,203	29,301,127	1,746,957	49,255	39,382	10,952,264	4,226,585	2,834,061
66	Revenue Credits	(87,478,829)	(32,066,505)	(24,232,579)	(6,494,441)	(103,040)	(14,629,190)	(875,284)	(24,891)	(24,242)	(5,454,215)	(2,087,779)	(1,486,663)
67													
68	Total Target Revenue Requirements	226,625,898	84,532,197	62,627,304	16,533,924	157,223	38,134,532	2,237,949	56,815	36,845	13,207,496	5,522,922	3,578,691

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Transmission-Demand Variable Summary
 State of Utah
 2020 Protocol (Non Wgt)
 12 Months Ended Dec 2020

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		42,426,206	15,815,236	11,624,539	3,077,646	41,881	7,062,132	415,354	11,950	9,358	2,677,522	1,018,657	671,932
83 Operating Expenses													
84 Operation & Maintenance Expenses		42,426,206	15,815,236	11,624,539	3,077,646	41,881	7,062,132	415,354	11,950	9,358	2,677,522	1,018,657	671,932
85 Depreciation Expense		-	-	-	-	-	-	-	-	-	-	-	-
86 Amortization Expense		-	-	-	-	-	-	-	-	-	-	-	-
87 Taxes Other Than Income		-	-	-	-	-	-	-	-	-	-	-	-
88 Income Taxes - Federal		-	-	-	-	-	-	-	-	-	-	-	-
89 Income Taxes - State		-	-	-	-	-	-	-	-	-	-	-	-
90 Income Taxes Deferred		-	-	-	-	-	-	-	-	-	-	-	-
91 Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-	-	-	-
92 Misc Revenues & Expense		-	-	-	-	-	-	-	-	-	-	-	-
93													
94 Total Operating Expenses		42,426,206	15,815,236	11,624,539	3,077,646	41,881	7,062,132	415,354	11,950	9,358	2,677,522	1,018,657	671,932
95													
96													
97 Rate Base :													
98 Electric Plant In Service		-	-	-	-	-	-	-	-	-	-	-	-
99 Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-	-
100 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
101 Pensions		-	-	-	-	-	-	-	-	-	-	-	-
102 Prepayments		-	-	-	-	-	-	-	-	-	-	-	-
103 Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
104 Materials & Supplies		-	-	-	-	-	-	-	-	-	-	-	-
105 Misc Deferred Debits		-	-	-	-	-	-	-	-	-	-	-	-
106 Cash Working Capital		-	-	-	-	-	-	-	-	-	-	-	-
107 Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
108 Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
109													
110 Total Rate Base Additions		-	-	-	-	-	-	-	-	-	-	-	-
111													
112 Rate Base Deductions :													
113 Accum Provision For Depreciation		-	-	-	-	-	-	-	-	-	-	-	-
114 Accum Provision For Amortization		-	-	-	-	-	-	-	-	-	-	-	-
115 Accum Deferred Income Taxes		-	-	-	-	-	-	-	-	-	-	-	-
116 Unamortized ITC		-	-	-	-	-	-	-	-	-	-	-	-
117 Customer Advance For Construction		-	-	-	-	-	-	-	-	-	-	-	-
118 Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
119 Misc Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-	-
120													
121 Total Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-	-
122													
123 Total Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
124													
125 Calculated Return On Rate Base			7.01%	8.46%	8.39%	24.26%	5.33%	6.86%	10.46%	31.51%	9.32%	3.95%	7.26%
126													
127 Return On Rate Base	7.42%	-	-	-	-	-	-	-	-	-	-	-	-
128 Total Operating Expenses		42,426,206	15,815,236	11,624,539	3,077,646	41,881	7,062,132	415,354	11,950	9,358	2,677,522	1,018,657	671,932
129 Revenue Credits		(25,114,879)	(9,362,085)	(6,881,334)	(1,821,862)	(24,792)	(4,180,543)	(245,876)	(7,074)	(5,540)	(1,585,002)	(603,010)	(397,761)
130													
131 Total Revenue Requirements		17,311,327	6,453,151	4,743,205	1,255,784	17,089	2,881,589	169,479	4,876	3,818	1,092,520	415,646	274,171
132													
133													
134 Return On Rate Base @ Target ROR	7.41%	-	-	-	-	-	-	-	-	-	-	-	-
135 Total Op. exp. Adjusted for Taxes		42,426,206	15,815,236	11,624,539	3,077,646	41,881	7,062,132	415,354	11,950	9,358	2,677,522	1,018,657	671,932
136 Revenue Credits		(25,114,879)	(9,362,085)	(6,881,334)	(1,821,862)	(24,792)	(4,180,543)	(245,876)	(7,074)	(5,540)	(1,585,002)	(603,010)	(397,761)
137													
138 Total Target Revenue Requirements		17,311,327	6,453,151	4,743,205	1,255,784	17,089	2,881,589	169,479	4,876	3,818	1,092,520	415,646	274,171

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Transmission-Energy Variable Summary
 State of Utah
 2020 Protocol (Non Wgt)
 12 Months Ended Dec 2020

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		19,274,916	6,919,349	5,253,126	1,441,321	29,300	3,362,935	199,930	5,749	6,350	1,207,639	485,380	363,837
153 Operating Expenses													
154 Operation & Maintenance Expenses		19,274,916	6,919,349	5,253,126	1,441,321	29,300	3,362,935	199,930	5,749	6,350	1,207,639	485,380	363,837
155 Depreciation Expense		-	-	-	-	-	-	-	-	-	-	-	-
156 Amortization Expense		-	-	-	-	-	-	-	-	-	-	-	-
157 Taxes Other Than Income		-	-	-	-	-	-	-	-	-	-	-	-
158 Income Taxes - Federal		-	-	-	-	-	-	-	-	-	-	-	-
159 Income Taxes - State		-	-	-	-	-	-	-	-	-	-	-	-
160 Income Taxes Deferred		-	-	-	-	-	-	-	-	-	-	-	-
161 Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-	-	-	-
162 Misc Revenues & Expense		-	-	-	-	-	-	-	-	-	-	-	-
163													
164 Total Operating Expenses		19,274,916	6,919,349	5,253,126	1,441,321	29,300	3,362,935	199,930	5,749	6,350	1,207,639	485,380	363,837
165													
166													
167 Rate Base :													
168 Electric Plant In Service		-	-	-	-	-	-	-	-	-	-	-	-
169 Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-	-
170 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
171 Pensions		-	-	-	-	-	-	-	-	-	-	-	-
172 Prepayments		-	-	-	-	-	-	-	-	-	-	-	-
173 Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
174 Materials & Supplies		-	-	-	-	-	-	-	-	-	-	-	-
175 Misc Deferred Debits		-	-	-	-	-	-	-	-	-	-	-	-
176 Cash Working Capital		-	-	-	-	-	-	-	-	-	-	-	-
177 Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
178 Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
179													
180 Total Rate Base Additions		-	-	-	-	-	-	-	-	-	-	-	-
181													
182 Rate Base Deductions :													
183 Accum Provision For Depreciation		-	-	-	-	-	-	-	-	-	-	-	-
184 Accum Provision For Amortization		-	-	-	-	-	-	-	-	-	-	-	-
185 Accum Deferred Income Taxes		-	-	-	-	-	-	-	-	-	-	-	-
186 Unamortized ITC		-	-	-	-	-	-	-	-	-	-	-	-
187 Customer Advance For Construction		-	-	-	-	-	-	-	-	-	-	-	-
188 Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
189 Misc Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-	-
190													
191 Total Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-	-
192													
193 Total Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
194													
195 Calculated Return On Rate Base			7.01%	8.46%	8.39%	24.26%	5.33%	6.86%	10.46%	31.51%	9.32%	3.95%	7.26%
196													
197 Return On Rate Base	7.42%	-	-	-	-	-	-	-	-	-	-	-	-
198 Total Operating Expenses		19,274,916	6,919,349	5,253,126	1,441,321	29,300	3,362,935	199,930	5,749	6,350	1,207,639	485,380	363,837
199 Revenue Credits		(16,393,986)	(5,695,810)	(4,447,954)	(1,256,596)	(32,239)	(2,970,355)	(178,046)	(5,118)	(6,896)	(1,020,868)	(428,924)	(351,181)
200													
201 Total Revenue Requirements		2,880,930	1,223,540	805,172	184,725	(2,939)	392,579	21,884	631	(546)	186,771	56,456	12,657
202													
203													
204 Return On Rate Base @ Target ROR	7.41%	-	-	-	-	-	-	-	-	-	-	-	-
205 Total Op. exp. Adjusted for Taxes		19,274,916	6,919,349	5,253,126	1,441,321	29,300	3,362,935	199,930	5,749	6,350	1,207,639	485,380	363,837
206 Revenue Credits		(16,393,986)	(5,695,810)	(4,447,954)	(1,256,596)	(32,239)	(2,970,355)	(178,046)	(5,118)	(6,896)	(1,020,868)	(428,924)	(351,181)
207													
208 Total Target Revenue Requirements		2,880,930	1,223,540	805,172	184,725	(2,939)	392,579	21,884	631	(546)	186,771	56,456	12,657

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Transmission-Demand Fixed Summary
 State of Utah
 2020 Protocol (Non Wgt)

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		187,351,089	67,673,713	57,946,185	15,224,314	309,360	25,207,854	1,773,947	61,324	104,281	13,060,619	3,010,399	2,979,094
223 Operating Expenses													
224 Operation & Maintenance Expenses		36,234,184	13,858,923	9,829,643	2,587,261	46,562	5,820,410	360,490	10,645	8,112	2,316,986	839,462	555,690
225 Depreciation Expense		42,506,886	15,845,311	11,646,645	3,083,499	41,960	7,075,562	416,144	11,972	9,376	2,682,614	1,020,594	673,210
226 Amortization Expense		2,650,361	987,976	726,184	192,260	2,616	441,171	25,947	746	585	167,265	63,635	41,976
227 Taxes Other Than Income		15,169,198	5,590,940	4,243,986	1,123,755	8,146	2,580,581	150,273	3,569	2,387	847,939	372,209	245,413
228 Income Taxes - Federal		1,953,222	263,184	1,826,320	462,992	28,916	(865,335)	4,796	2,610	13,616	432,579	(260,218)	33,758
229 Income Taxes - State		442,351	59,604	413,611	104,855	6,549	(195,974)	1,086	591	3,084	(56,667)	97,967	7,645
230 Income Taxes Deferred		(13,179,966)	(4,857,765)	(3,687,446)	(976,390)	(7,077)	(2,242,173)	(130,566)	(3,101)	(2,074)	(736,744)	(323,399)	(213,231)
231 Investment Tax Credit Adj		(392,266)	(144,578)	(109,747)	(29,060)	(211)	(66,732)	(3,886)	(92)	(62)	(21,927)	(9,625)	(6,346)
232 Misc Revenues & Expense		143	53	39	10	0	24	1	0	0	9	3	2
233													
234 Total Operating Expenses		85,384,114	31,603,649	24,889,236	6,549,183	127,460	12,547,533	824,285	26,941	35,026	5,786,688	1,655,995	1,338,117
235													
236 Rate Base :													
237 Electric Plant In Service		2,393,360,177	892,173,950	655,767,048	173,617,114	2,362,583	398,391,168	23,431,089	674,112	527,903	151,045,196	57,464,772	37,905,242
239 Plant Held For Future Use		1,014,651	378,232	278,009	73,604	1,002	168,896	9,933	286	224	64,035	24,362	16,070
240 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
241 Pensions		-	-	-	-	-	-	-	-	-	-	-	-
242 Prepayments		3,341,741	1,245,702	915,618	242,414	3,299	556,256	32,716	941	737	210,898	80,235	52,925
243 Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
244 Materials & Supplies		1,232,687	459,509	337,749	89,421	1,217	205,189	12,068	347	272	77,795	29,597	19,523
245 Misc Deferred Debts		4,316,449	1,609,044	1,182,682	313,120	4,261	718,502	42,258	1,216	952	272,411	103,638	68,352
246 Cash Working Capital		2,292,693	853,723	643,925	170,369	2,950	362,204	22,542	681	702	148,382	50,532	38,584
247 Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
248 Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
249													
250 Total Rate Base Additions		2,405,558,298	896,720,162	659,125,030	174,506,042	2,375,311	400,402,215	23,550,606	677,583	530,790	151,818,716	67,753,137	38,098,706
251													
252 Rate Base Deductions :													
253 Accum Provision For Depreciation		(680,469,812)	(253,659,038)	(186,444,850)	(49,362,067)	(671,719)	(113,268,853)	(6,661,826)	(191,661)	(150,091)	(42,944,517)	(16,338,135)	(10,777,054)
254 Accum Provision For Amortization		(35,468,555)	(13,221,629)	(9,718,182)	(2,572,930)	(35,012)	(5,903,984)	(347,239)	(9,990)	(7,823)	(2,238,424)	(851,603)	(561,739)
255 Accum Deferred Income Taxes		(261,090,519)	(97,326,830)	(71,537,314)	(18,939,808)	(257,733)	(43,460,302)	(2,556,086)	(73,539)	(57,589)	(16,477,548)	(6,268,805)	(4,135,065)
256 Unamortized ITC		(357,298)	(133,190)	(97,898)	(25,919)	(353)	(59,475)	(3,498)	(101)	(79)	(22,549)	(8,579)	(5,659)
257 Customer Advance For Construction		(31,122,936)	(17,542,955)	(476,469)	(98,072)	(657,021)	-	(138,916)	(73,456)	(94,694)	(12,041,353)	-	-
258 Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
259 Misc Rate Base Deductions		(560,435)	(127,973)	(145,001)	(53,780)	(3,682)	(140,340)	(8,906)	(255)	(763)	(32,688)	(20,335)	(26,713)
260													
261 Total Rate Base Deductions		(1,009,069,555)	(382,011,615)	(268,419,714)	(71,052,575)	(1,625,520)	(162,832,953)	(9,716,471)	(349,001)	(311,039)	(73,756,979)	(23,487,487)	(15,506,230)
262													
263 Total Rate Base		1,396,488,743	514,708,546	390,705,317	103,453,466	749,791	237,569,261	13,834,135	328,582	219,751	78,061,737	34,265,680	22,592,476
264													
265 Calculated Return On Rate Base			7.01%	8.46%	8.39%	24.26%	5.33%	6.86%	10.46%	31.51%	9.32%	3.95%	7.26%
266													
267 Return On Rate Base	7.42%	103,613,035	38,189,004	28,988,536	7,675,771	55,631	17,626,545	1,026,429	24,379	16,305	5,791,822	2,542,356	1,676,258
268 Total Operating Expenses		85,920,769	32,294,475	23,562,834	6,223,367	86,294	14,166,642	849,313	23,680	17,764	5,303,485	2,043,296	1,349,620
269 Revenue Credits		(25,742,676)	(9,532,292)	(7,207,238)	(1,908,038)	(25,727)	(4,198,183)	(252,679)	(7,127)	(6,511)	(1,598,211)	(594,135)	(412,536)
270													
271 Total Revenue Requirements		163,791,129	60,951,187	45,344,132	11,991,100	116,198	27,595,005	1,623,063	40,933	27,557	9,497,095	3,991,517	2,613,342
272													
273													
274 Return On Rate Base @ Target ROR	7.41%	103,435,372	38,123,522	28,938,830	7,662,609	55,536	17,596,321	1,024,669	24,337	16,277	5,781,890	2,537,996	1,673,383
275 Total Op. exp. Adjusted for Taxes		85,862,847	32,273,126	23,546,629	6,219,076	86,263	14,156,789	848,739	23,666	17,754	5,300,247	2,041,875	1,348,683
276 Revenue Credits		(25,742,676)	(9,532,292)	(7,207,238)	(1,908,038)	(25,727)	(4,198,183)	(252,679)	(7,127)	(6,511)	(1,598,211)	(594,135)	(412,536)
277													
278 Total Target Revenue Requirements		163,555,543	60,864,356	45,278,221	11,973,648	116,072	27,554,927	1,620,729	40,877	27,520	9,483,926	3,985,736	2,609,530

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Transmission-Energy Fixed Summary
 State of Utah
 2020 Protocol (Non Wgt)

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	62,456,268	22,559,726	19,317,215	5,075,316	103,176	8,403,483	591,383	20,444	34,776	4,353,996	1,003,562	993,191	
293 Operating Expenses													
294 Operation & Maintenance Expenses	12,078,061	4,619,641	3,276,548	862,420	15,521	1,940,137	120,163	3,548	2,704	772,329	279,821	185,230	
295 Depreciation Expense	14,168,962	5,281,770	3,882,215	1,027,833	13,987	2,358,521	138,715	3,991	3,125	894,205	340,198	224,403	
296 Amortization Expense	883,454	329,325	242,061	64,087	872	147,057	8,649	249	195	55,755	21,212	13,992	
297 Taxes Other Than Income	5,056,399	1,863,647	1,414,662	374,585	2,715	860,194	50,091	1,190	796	282,646	124,070	81,804	
298 Income Taxes - Federal	652,478	86,164	609,198	154,458	9,851	(288,228)	1,615	871	4,543	144,238	(83,300)	11,291	
299 Income Taxes - State	147,768	19,967	137,966	34,980	2,186	(65,278)	366	197	1,029	32,680	(18,883)	2,557	
300 Income Taxes Deferred	(4,393,322)	(1,619,255)	(1,229,149)	(325,463)	(2,359)	(747,391)	(43,522)	(1,034)	(691)	(245,581)	(107,800)	(71,077)	
301 Investment Tax Credit Adj	(130,755)	(48,193)	(36,582)	(9,687)	(70)	(22,244)	(1,295)	(31)	(21)	(7,309)	(3,208)	(2,115)	
302 Misc Revenues & Expense	48	18	13	3	0	8	0	0	0	3	1	1	
303													
304 Total Operating Expenses	28,463,093	10,535,084	8,296,932	2,183,217	42,501	4,182,777	274,781	8,981	11,679	1,929,025	552,029	446,086	
305													
306 Rate Base :													
307 Electric Plant In Service	797,786,726	297,391,317	218,589,016	57,872,371	787,528	132,797,056	7,810,363	224,704	175,968	50,348,399	19,154,924	12,635,081	
309 Plant Held For Future Use	338,217	126,077	92,670	24,535	334	56,299	3,311	95	75	21,345	8,121	5,357	
310 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
311 Pensions	-	-	-	-	-	-	-	-	-	-	-	-	
312 Prepayments	1,113,914	415,234	305,206	80,805	1,100	185,419	10,905	314	246	70,299	26,745	17,642	
313 Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
314 Materials & Supplies	410,896	153,170	112,583	29,807	406	68,396	4,023	116	91	25,932	9,866	6,508	
315 Misc Deferred Debts	1,438,816	536,348	394,227	104,373	1,420	239,501	14,086	405	317	90,804	34,546	22,787	
316 Cash Working Capital	821,429	302,945	230,010	61,422	1,154	131,983	8,200	247	270	52,975	18,470	13,754	
317 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
318 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
319													
320 Total Rate Base Additions	801,909,997	298,925,091	219,723,712	58,173,313	791,942	133,478,653	7,850,888	225,881	176,966	50,609,753	19,252,671	12,701,128	
321													
322 Rate Base Deductions :													
323 Accum Provision For Depreciation	(226,823,274)	(84,553,013)	(62,148,283)	(16,454,022)	(223,906)	(37,756,284)	(2,220,609)	(63,887)	(50,030)	(14,314,839)	(5,446,045)	(3,592,351)	
324 Accum Provision For Amortization	(11,822,852)	(4,407,210)	(3,239,394)	(857,643)	(11,671)	(1,967,995)	(115,746)	(3,330)	(2,608)	(746,141)	(283,868)	(187,246)	
325 Accum Deferred Income Taxes	(87,030,173)	(32,442,277)	(23,845,771)	(6,313,269)	(85,911)	(14,486,767)	(852,029)	(24,513)	(19,196)	(5,492,483)	(2,089,602)	(1,378,355)	
326 Unamortized ITC	(119,099)	(44,397)	(32,633)	(8,640)	(118)	(18,825)	(1,166)	(34)	(26)	(7,516)	(2,860)	(1,886)	
327 Customer Advance For Construction	(10,374,312)	(5,847,652)	(158,823)	(32,691)	(219,007)	-	(46,305)	(24,485)	(31,565)	(4,013,784)	-	-	
328 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
329 Misc Rate Base Deductions	(186,812)	(42,658)	(48,334)	(17,927)	(1,227)	(46,780)	(2,969)	(85)	(254)	(10,896)	(6,778)	(8,904)	
330													
331 Total Rate Base Deductions	(336,356,518)	(127,337,205)	(89,473,238)	(23,684,192)	(541,840)	(54,277,651)	(3,238,824)	(116,334)	(103,680)	(24,585,660)	(7,829,152)	(5,168,743)	
332													
333 Total Rate Base	465,553,479	171,587,886	130,250,474	34,489,121	250,102	79,201,002	4,612,064	109,547	73,286	26,024,093	11,423,519	7,532,385	
334													
335 Calculated Return On Rate Base		7.01%	8.46%	8.39%	24.26%	5.33%	6.86%	10.46%	31.51%	9.32%	3.95%	7.26%	
336													
337 Return On Rate Base	7.42%	34,541,925	12,731,031	9,663,986	2,558,934	18,556	5,876,350	342,194	8,128	5,438	1,930,868	847,573	
338 Total Operating Expenses	28,641,999	10,765,384	7,854,746	2,074,597	28,770	4,722,557	283,125	7,894	5,922	1,767,935	681,148	449,921	
339 Revenue Credits	(20,227,287)	(7,476,318)	(5,696,053)	(1,507,945)	(20,282)	(3,280,109)	(198,683)	(5,573)	(5,295)	(1,250,134)	(461,710)	(325,185)	
340													
341 Total Revenue Requirements	42,956,637	16,020,097	11,822,679	3,125,586	27,044	7,318,798	426,636	10,449	6,065	2,448,669	1,067,011	683,604	
342													
343													
344 Return On Rate Base @ Target ROR	7.41%	34,482,696	12,709,201	9,647,415	2,554,546	18,525	5,866,274	341,607	8,114	5,428	1,927,557	846,119	
345 Total Op. exp. Adjusted for Taxes	28,622,689	10,758,267	7,849,344	2,073,166	28,759	4,719,272	282,934	7,889	5,919	1,766,856	680,674	449,608	
346 Revenue Credits	(20,227,287)	(7,476,318)	(5,696,053)	(1,507,945)	(20,282)	(3,280,109)	(198,683)	(5,573)	(5,295)	(1,250,134)	(461,710)	(325,185)	
347													
348 Total Target Revenue Requirements	42,878,098	15,991,150	11,800,706	3,119,768	27,002	7,305,437	425,858	10,430	6,053	2,444,279	1,065,084	682,333	

Distribution Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Function
State of Utah
2020 Protocol (Non Wgt)
12 Months Ended Dec 2020

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	99,074,456	60,430,617	22,276,327	5,012,609	992,657	514,575	1,274,790	50,114	12,215	8,388,459	71,555	50,737	
15 Depreciation Expense	64,965,561	42,999,402	11,653,354	2,173,209	1,403,804	102,860	849,219	41,771	17,913	5,713,574	5,227	5,227	
16 Amortization Expense	5,105,864	3,274,620	1,054,216	210,082	45,250	5,573	72,253	2,760	1,168	439,166	425	350	
17 Taxes Other Than Income	20,303,469	13,065,947	4,260,284	839,995	115,703	8,431	295,612	10,423	4,407	1,702,547	51	67	
18 Income Taxes - Federal	16,789,380	8,386,875	4,750,981	939,009	383,473	(19,008)	202,659	14,644	30,320	2,103,684	(1,864)	(1,394)	
19 Income Taxes - State	3,802,330	1,899,395	1,075,966	212,660	86,846	(4,305)	45,897	3,316	6,867	476,426	(422)	(316)	
20 Income Taxes Deferred	(35,148,979)	(22,619,519)	(7,375,323)	(1,454,184)	(200,303)	(14,596)	(511,758)	(18,044)	(7,630)	(2,947,417)	(89)	(117)	
21 Investment Tax Credit Adj	(524,409)	(337,475)	(110,037)	(21,696)	(2,988)	(218)	(7,635)	(269)	(114)	(43,974)	(1)	(2)	
22 Misc Revenues & Expense	(145)	(54)	(40)	(11)	(0)	(24)	(1)	(0)	(0)	(9)	(3)	(2)	
23													
24 Total Operating Expenses	174,367,525	107,999,808	37,585,730	7,911,573	2,824,340	593,289	2,221,035	104,716	65,147	15,832,456	74,879	54,552	
25													
26													
27 Rate Base :													
28 Electric Plant In Service	3,431,037,571	2,202,124,060	707,998,557	140,978,572	30,455,060	2,731,745	48,579,075	1,856,582	784,974	295,251,293	138,826	138,826	
29 Plant Held For Future Use	5,730,529	3,124,583	1,673,677	381,941	1,381	-	100,095	1,353	311	447,188	-	-	
30 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
31 Pensions	-	-	-	-	-	-	-	-	-	-	-	-	
32 Prepayments	3,616,832	2,321,371	746,337	148,613	32,104	2,880	51,210	1,957	827	311,239	146	146	
33 Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
34 Materials & Supplies	18,702,901	12,003,916	3,859,345	768,483	166,012	14,891	264,808	10,120	4,279	1,609,433	757	757	
35 Misc Deferred Debits	9,477,230	6,082,719	1,955,637	389,412	84,123	7,546	134,185	5,128	2,168	5,128,545	383	383	
36 Cash Working Capital	4,622,782	2,801,930	1,049,351	233,020	48,278	21,477	59,682	2,424	977	400,544	2,985	2,116	
37 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
38 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
39													
40 Total Rate Base Additions	3,473,187,744	2,228,458,580	717,282,904	142,900,040	30,786,959	2,778,538	49,189,054	1,877,565	793,537	298,835,242	143,097	142,228	
41													
42 Rate Base Deductions :													
43 Accum Provision For Depreciation	(1,107,961,859)	(708,115,521)	(224,145,015)	(45,641,814)	(17,016,939)	(1,310,022)	(14,916,238)	(634,167)	(234,202)	(95,814,790)	(66,575)	(66,575)	
44 Accum Provision For Amortization	(36,343,384)	(23,326,075)	(7,499,499)	(1,493,320)	(322,596)	(28,936)	(514,576)	(19,666)	(8,315)	(3,127,460)	(1,471)	(1,471)	
45 Accum Deferred Income Taxes	(343,724,590)	(221,219,965)	(71,510,953)	(14,052,174)	(1,942,863)	(211,153)	(4,991,996)	(180,874)	(82,256)	(29,510,895)	(10,731)	(10,731)	
46 Unamortized ITC	(477,662)	(307,202)	(99,503)	(19,602)	(2,740)	(291)	(6,924)	(251)	(113)	(41,006)	(15)	(15)	
47 Customer Advance For Construction	(13,086,124)	(7,376,209)	(200,339)	(41,236)	(276,255)	-	(58,410)	(30,886)	(39,816)	(5,062,975)	-	-	
48 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
49 Misc Rate Base Deductions	(749,231)	189,609	(284,530)	(114,061)	5,654	(409,700)	(6,050)	6	(1,009)	(12,943)	(59,319)	(56,889)	
50													
51 Total Rate Base Deductions	(1,502,342,850)	(960,155,365)	(303,739,839)	(61,362,208)	(19,555,738)	(1,960,102)	(20,494,193)	(865,837)	(365,710)	(133,570,068)	(138,110)	(135,680)	
52													
53 Total Rate Base	1,970,844,894	1,268,303,215	413,543,065	81,537,832	11,231,221	818,436	28,694,862	1,011,727	427,827	165,265,174	4,987	6,548	
54													
55 Calculated Return On Rate Base		7.01%	8.46%	8.39%	24.26%	5.33%	6.86%	10.46%	31.51%	9.32%	3.95%	7.26%	
56													
57 Return On Rate Base	7.42%	146,227,618	94,102,259	30,682,992	6,049,732	833,305	60,724	2,129,027	75,066	31,743	12,261,915	370	486
58 Total Operating Expenses	172,783,342	108,802,086	36,181,797	7,654,778	2,207,702	598,867	2,272,948	94,674	31,539	14,809,462	74,935	54,555	
59 Revenue Credits	(44,907,571)	(24,499,318)	(11,642,908)	(2,370,466)	(408,925)	(946,835)	(738,568)	(25,612)	(11,001)	(4,249,499)	(8,337)	(6,102)	
60													
61 Total Revenue Requirements	274,103,389	178,405,027	55,221,881	11,334,044	2,632,082	(287,245)	3,663,407	144,127	52,281	22,821,878	66,968	48,939	
62													
63													
64 Return On Rate Base @ Target ROR	7.41%	145,976,884	93,940,904	30,630,380	6,039,358	831,876	60,620	2,125,376	74,937	31,688	12,240,890	369	485
65 Total Op. exp. Adjusted for Taxes	172,701,596	108,749,480	36,164,644	7,651,396	2,207,236	598,833	2,271,758	94,632	31,521	14,802,607	74,935	54,555	
66 Revenue Credits	(44,907,571)	(24,499,318)	(11,642,908)	(2,370,466)	(408,925)	(946,835)	(738,568)	(25,612)	(11,001)	(4,249,499)	(8,337)	(6,102)	
67													
68 Total Target Revenue Requirements	273,770,909	178,191,066	55,152,116	11,320,289	2,630,187	(287,383)	3,658,566	143,956	52,209	22,793,998	66,967	48,938	

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Distribution Substations Summary
 State of Utah
 2020 Protocol (Non Wgt)
 12 Months Ended Dec 2020

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	39,675,862	20,072,827	12,371,796	2,818,871	39,119	74,204	595,271	11,838	3,849	3,670,168	10,816	7,141	
83 Operating Expenses													
84 Operation & Maintenance Expenses	16,053,822	8,997,943	4,373,049	995,207	46,369	79,583	258,392	5,032	1,324	1,277,600	11,331	7,990	
85 Depreciation Expense	(9,491,010)	(5,093,485)	(2,844,318)	(654,153)	5,001	672	(168,571)	(1,983)	(367)	(733,875)	34	34	
86 Amortization Expense	819,444	525,547	169,192	33,716	7,262	894	11,596	443	187	70,482	68	56	
87 Taxes Other Than Income	3,258,521	2,096,965	683,737	134,812	18,569	1,353	47,443	1,673	707	273,243	8	11	
88 Income Taxes - Federal	5,395,420	2,609,388	1,772,083	400,513	(2,998)	(1,639)	78,892	1,666	677	537,232	(188)	(205)	
89 Income Taxes - State	1,221,913	590,954	401,328	90,705	(679)	(371)	17,867	377	153	121,668	(43)	(46)	
90 Income Taxes Deferred	(5,601,126)	(3,604,508)	(1,175,286)	(231,730)	(31,919)	(2,326)	(81,551)	(2,875)	(1,216)	(469,682)	(14)	(19)	
91 Investment Tax Credit Adj	(84,163)	(54,162)	(17,660)	(3,482)	(480)	(35)	(1,225)	(43)	(18)	(7,057)	(0)	(0)	
92 Misc Revenues & Expense	(23)	(9)	(6)	(2)	(0)	(4)	(0)	(0)	(0)	(1)	(1)	(0)	
93													
94 Total Operating Expenses	11,572,799	6,068,633	3,362,119	765,587	41,125	78,127	162,842	4,290	1,448	1,069,610	11,196	7,821	
95													
96													
97 Rate Base :													
98 Electric Plant In Service	562,032,910	313,826,093	157,780,065	35,761,129	485,734	32,513	9,510,330	142,796	37,073	44,453,871	1,652	1,652	
99 Plant Held For Future Use	919,697	501,467	268,610	61,298	222	-	16,064	217	50	71,770	-	-	
100 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
101 Pensions	580,468	372,559	119,780	23,851	5,152	462	8,219	314	133	49,951	23	23	
102 Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	
103 Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
104 Materials & Supplies	3,001,628	1,926,519	619,389	123,334	26,643	2,390	42,499	1,624	687	258,299	121	121	
105 Misc Deferred Debits	1,521,009	976,221	313,862	62,497	13,501	1,211	21,536	823	348	130,887	62	62	
106 Cash Working Capital	780,545	459,146	191,107	42,939	5,607	3,433	10,812	346	92	66,247	479	338	
107 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
108 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
109													
110 Total Rate Base Additions	568,836,258	318,062,004	159,292,813	36,075,049	536,860	40,009	9,609,460	146,121	38,383	45,031,026	2,338	2,197	
111													
112 Rate Base Deductions :													
113 Accum Provision For Depreciation	(140,073,492)	(77,483,477)	(39,926,831)	(9,042,642)	(132,846)	(9,136)	(2,408,698)	(36,562)	(9,599)	(11,022,773)	(464)	(464)	
114 Accum Provision For Amortization	(5,832,780)	(3,743,621)	(1,203,601)	(239,664)	(51,774)	(4,644)	(82,585)	(3,156)	(1,334)	(501,929)	(236)	(236)	
115 Accum Deferred Income Taxes	(55,638,346)	(35,796,746)	(11,582,266)	(2,278,656)	(316,642)	(34,043)	(807,341)	(29,271)	(13,261)	(4,776,659)	(1,730)	(1,730)	
116 Unamortized ITC	(76,660)	(49,303)	(15,969)	(3,146)	(440)	(47)	(1,111)	(40)	(18)	(6,581)	(2)	(2)	
117 Customer Advance For Construction	(2,100,203)	(1,183,814)	(32,153)	(6,618)	(44,336)	-	(9,374)	(4,957)	(6,390)	(812,561)	-	-	
118 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
119 Misc Rate Base Deductions	(120,245)	30,430	(45,664)	(18,306)	907	(65,753)	(971)	1	(162)	(2,077)	(9,520)	(9,130)	
120													
121 Total Rate Base Deductions	(203,841,726)	(118,226,531)	(52,806,484)	(11,589,032)	(545,130)	(113,623)	(3,310,080)	(73,986)	(30,764)	(17,122,580)	(11,953)	(11,563)	
122													
123 Total Rate Base	364,994,532	199,835,473	106,486,328	24,486,016	(8,271)	(73,614)	6,299,380	72,135	7,619	27,908,446	(9,615)	(9,366)	
124													
125 Calculated Return On Rate Base		7.01%	8.46%	8.39%	24.26%	5.33%	6.86%	10.46%	31.51%	9.32%	3.95%	7.26%	
126													
127 Return On Rate Base	7.42%	27,080,914	14,826,872	7,900,795	1,816,750	(614)	(5,462)	467,385	5,352	565	2,070,678	(713)	(695)
128 Total Operating Expenses	11,239,553	6,336,846	3,000,610	688,470	41,580	77,626	174,239	3,574	849	896,856	11,087	7,817	
129 Revenue Credits	(8,217,503)	(4,482,113)	(2,128,139)	(432,658)	(75,613)	(175,325)	(135,081)	(4,717)	(2,030)	(779,155)	(1,543)	(1,130)	
130													
131 Total Revenue Requirements	30,102,964	16,681,605	8,773,266	2,072,562	(34,647)	(103,161)	506,542	4,210	(616)	2,188,380	8,831	5,992	
132													
133													
134 Return On Rate Base @ Target ROR	7.41%	27,034,479	14,801,449	7,887,248	1,813,635	(613)	(5,452)	466,584	5,343	564	2,067,128	(712)	(694)
135 Total Op. exp. Adjusted for Taxes	11,224,414	6,328,558	2,996,193	687,455	41,580	77,629	173,977	3,571	849	895,698	11,088	7,817	
136 Revenue Credits	(8,217,503)	(4,482,113)	(2,128,139)	(432,658)	(75,613)	(175,325)	(135,081)	(4,717)	(2,030)	(779,155)	(1,543)	(1,130)	
137													
138 Total Target Revenue Requirements	30,041,390	16,647,893	8,755,302	2,068,431	(34,646)	(103,149)	505,480	4,197	(617)	2,183,672	8,832	5,994	

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Distribution Poles & Wires
 State of Utah
 2020 Protocol (Non Wgt)
 12 Months Ended Dec 2020

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	185,367,533	108,790,144	42,503,706	9,845,236	4,785,521	194,221	2,155,295	48,923	4,485	16,987,867	31,782	20,354	
153 Operating Expenses													
154 Operation & Maintenance Expenses	74,000,835	45,974,383	16,056,197	3,631,753	748,985	242,154	895,655	39,216	8,624	6,344,321	34,969	24,578	
155 Depreciation Expense	47,259,661	28,872,292	10,217,683	2,315,973	1,339,144	2,090	615,844	9,240	2,397	3,884,784	106	106	
156 Amortization Expense	2,548,498	1,634,466	526,193	104,859	22,586	2,782	36,064	1,378	583	219,202	212	175	
157 Taxes Other Than Income	10,134,102	6,521,627	2,126,442	419,268	57,751	4,208	147,549	5,202	2,200	849,795	26	34	
158 Income Taxes - Federal	(2,543,945)	(3,259,465)	367,659	201,317	233,075	(30,467)	(67,663)	(7,650)	(4,309)	27,364	(1,878)	(1,928)	
159 Income Taxes - State	(576,133)	(738,178)	83,265	45,593	52,785	(6,900)	(15,324)	(1,733)	(976)	6,197	(425)	(437)	
160 Income Taxes Deferred	(17,755,173)	(11,426,035)	(3,725,574)	(734,567)	(101,181)	(7,373)	(258,510)	(9,115)	(3,854)	(1,488,860)	(45)	(59)	
161 Investment Tax Credit Adj	(261,749)	(168,444)	(54,923)	(10,829)	(1,492)	(109)	(3,811)	(134)	(57)	(21,949)	(1)	(1)	
162 Misc Revenues & Expense	(72)	(27)	(20)	(5)	(0)	(12)	(1)	(0)	(0)	(5)	(2)	(1)	
163													
164 Total Operating Expenses	112,806,022	67,410,619	25,596,921	5,973,361	2,351,653	206,373	1,349,804	36,404	4,608	9,820,849	32,962	22,467	
165													
166													
167 Rate Base :													
168 Electric Plant In Service	1,747,940,093	1,096,869,974	370,316,031	83,745,798	27,323,451	101,117	22,377,758	346,813	92,947	146,755,928	5,139	5,139	
169 Plant Held For Future Use	2,860,288	1,559,578	835,385	190,639	689	-	49,961	675	155	223,206	-	-	
170 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
171 Pensions	1,805,275	1,158,670	372,521	74,177	16,024	1,437	25,560	977	413	155,349	73	73	
172 Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	
173 Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
174 Materials & Supplies	9,335,158	5,991,534	1,926,321	383,574	82,862	7,433	132,174	5,051	2,136	803,319	378	378	
175 Misc Deferred Debits	4,730,385	3,036,077	976,120	194,368	41,989	3,766	66,976	2,560	1,082	407,064	191	191	
176 Cash Working Capital	2,431,675	1,472,985	551,406	125,246	27,493	10,269	30,372	1,164	250	209,991	1,468	1,031	
177 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
178 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
179													
180 Total Rate Base Additions	1,769,102,874	1,110,088,817	374,977,783	84,713,802	27,492,508	124,022	22,682,801	357,239	96,983	148,554,857	7,249	6,812	
181													
182 Rate Base Deductions :													
183 Accum Provision For Depreciation	(639,775,284)	(395,363,218)	(135,982,635)	(30,817,759)	(16,218,403)	(28,412)	(8,197,363)	(123,253)	(32,045)	(53,009,310)	(1,444)	(1,444)	
184 Accum Provision For Amortization	(18,140,131)	(11,642,781)	(3,743,237)	(745,363)	(161,018)	(14,443)	(256,841)	(9,816)	(4,150)	(1,561,014)	(734)	(734)	
185 Accum Deferred Income Taxes	(169,060,295)	(108,969,527)	(35,136,264)	(6,890,157)	(944,215)	(104,572)	(2,459,046)	(88,996)	(40,743)	(14,516,145)	(5,314)	(5,314)	
186 Unamortized ITC	(238,416)	(153,334)	(49,665)	(9,784)	(1,367)	(145)	(3,456)	(125)	(57)	(20,467)	(7)	(7)	
187 Customer Advance For Construction	(6,531,698)	(3,681,699)	(99,995)	(20,582)	(137,887)	-	(29,154)	(15,416)	(19,873)	(2,527,091)	-	-	
188 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
189 Misc Rate Base Deductions	(373,965)	94,640	(142,018)	(56,931)	2,822	(204,494)	(3,020)	3	(503)	(6,460)	(29,608)	(28,395)	
190													
191 Total Rate Base Deductions	(834,119,788)	(519,615,919)	(175,153,814)	(38,540,577)	(17,460,069)	(352,066)	(10,948,880)	(237,603)	(97,372)	(71,640,486)	(37,108)	(35,895)	
192													
193 Total Rate Base	934,983,086	590,472,898	199,823,968	46,173,225	10,032,439	(228,044)	11,733,921	119,636	(389)	76,914,371	(29,858)	(29,083)	
194													
195 Calculated Return On Rate Base		7.01%	8.46%	8.39%	24.26%	5.33%	6.86%	10.46%	31.51%	9.32%	3.95%	7.26%	
196													
197 Return On Rate Base	7.42%	69,371,440	43,810,371	14,826,018	3,425,841	744,361	(16,920)	870,603	8,876	(29)	5,706,692	(2,158)	
198 Total Operating Expenses	111,765,982	68,203,133	24,918,541	5,827,944	1,800,832	204,819	1,371,033	35,217	4,638	9,344,748	32,624	22,452	
199 Revenue Credits	(21,400,409)	(11,675,938)	(5,550,723)	(1,130,741)	(194,082)	(449,134)	(352,027)	(12,175)	(5,225)	(2,023,513)	(3,955)	(2,895)	
200													
201 Total Revenue Requirements	159,737,013	100,337,566	34,193,836	8,123,044	2,351,110	(261,234)	1,889,609	31,918	(616)	13,027,927	26,454	17,399	
202													
203													
204 Return On Rate Base @ Target ROR	7.41%	69,252,490	43,735,250	14,800,597	3,419,966	743,084	(16,891)	869,110	8,861	(29)	5,696,907	(2,212)	
205 Total Op. exp. Adjusted for Taxes	111,727,201	68,178,642	24,910,253	5,826,029	1,800,416	204,829	1,370,546	35,212	4,638	9,341,558	32,626	22,453	
206 Revenue Credits	(21,400,409)	(11,675,938)	(5,550,723)	(1,130,741)	(194,082)	(449,134)	(352,027)	(12,175)	(5,225)	(2,023,513)	(3,955)	(2,895)	
207													
208 Total Target Revenue Requirements	159,579,282	100,237,954	34,160,126	8,115,254	2,349,418	(261,196)	1,887,629	31,898	(616)	13,014,952	26,459	17,404	

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Distribution Transformers
 State of Utah
 2020 Protocol (Non Wgt)
 12 Months Ended Dec 2020

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		58,867,541	35,811,809	14,142,863	1,686,164	551,487	93,543	1,313,629	11,438	108,953	5,125,741	13,147	8,767
223 Operating Expenses													
224 Operation & Maintenance Expenses		4,700,727	2,840,515	1,033,935	214,028	36,580	95,206	67,831	2,202	1,136	386,233	13,521	9,540
225 Depreciation Expense		14,557,917	9,401,532	3,235,162	389,062	52,697	801	351,067	2,510	8,114	1,116,891	41	41
226 Amortization Expense		976,439	626,235	201,607	40,176	8,653	1,066	13,818	528	223	83,986	81	67
227 Taxes Other Than Income		3,882,812	2,498,717	814,732	160,640	22,127	1,612	56,532	1,993	843	325,593	10	13
228 Income Taxes - Federal		8,490,772	5,108,610	2,009,611	257,362	125,266	1,905	163,467	2,654	19,524	802,449	(29)	(49)
229 Income Taxes - State		1,922,925	1,156,959	455,121	58,285	28,369	432	37,021	601	4,422	181,732	(7)	(11)
230 Income Taxes Deferred		(6,622,992)	(4,262,112)	(1,389,705)	(274,007)	(37,742)	(2,750)	(96,429)	(3,400)	(1,438)	(555,371)	(17)	(22)
231 Investment Tax Credit Adj		(100,287)	(64,538)	(21,043)	(4,149)	(572)	(42)	(1,460)	(51)	(22)	(8,410)	(0)	(0)
232 Misc Revenues & Expense		(28)	(10)	(8)	(2)	(0)	(5)	(0)	(0)	(0)	(2)	(1)	(0)
233													
234 Total Operating Expenses		27,808,285	17,305,907	6,339,413	841,395	235,379	98,225	591,846	7,037	32,803	2,333,102	13,600	9,578
235													
236													
237 Rate Base :													
238 Electric Plant In Service		629,862,511	406,744,492	139,884,703	16,912,545	2,309,039	38,742	15,134,212	110,628	349,242	48,374,970	1,969	1,969
239 Plant Held For Future Use		1,095,900	597,542	320,072	73,042	264	-	19,142	259	59	85,520	-	-
240 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
241 Pensions		691,679	443,936	142,729	28,421	6,140	551	9,793	374	158	59,521	28	28
242 Prepayments		-	-	-	-	-	-	-	-	-	-	-	-
243 Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
244 Materials & Supplies		3,576,702	2,295,615	738,057	146,964	31,748	2,848	50,641	1,935	818	307,786	145	145
245 Misc Deferred Debits		1,812,415	1,163,252	373,994	74,471	16,088	1,443	25,661	981	415	155,964	73	73
246 Cash Working Capital		797,445	486,597	179,769	37,327	8,235	4,147	11,157	379	361	68,494	573	406
247 Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
248 Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
249													
250 Total Rate Base Additions		637,836,650	411,731,433	141,639,323	17,272,769	2,371,512	47,731	15,250,607	114,557	351,053	49,052,255	2,788	2,621
251													
252 Rate Base Deductions :													
253 Accum Provision For Depreciation		(152,905,609)	(98,733,466)	(33,926,733)	(4,134,393)	(571,045)	(10,886)	(3,654,094)	(27,593)	(84,126)	(11,762,168)	(553)	(553)
254 Accum Provision For Amortization		(6,950,267)	(4,460,852)	(1,434,196)	(285,581)	(61,693)	(5,534)	(98,407)	(3,761)	(1,590)	(598,092)	(281)	(281)
255 Accum Deferred Income Taxes		(66,905,277)	(43,030,564)	(13,936,432)	(2,745,233)	(383,500)	(40,765)	(969,930)	(35,191)	(15,877)	(5,743,641)	(2,072)	(2,072)
256 Unamortized ITC		(91,348)	(58,749)	(19,029)	(3,749)	(524)	(56)	(1,324)	(48)	(22)	(7,842)	(3)	(3)
257 Customer Advance For Construction		(2,502,575)	(1,410,618)	(38,313)	(7,886)	(52,831)	-	(11,170)	(5,907)	(7,614)	(968,237)	-	-
258 Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
259 Misc Rate Base Deductions		(143,282)	36,261	(54,413)	(21,813)	1,081	(78,351)	(1,157)	1	(193)	(2,475)	(11,344)	(10,879)
260													
261 Total Rate Base Deductions		(229,498,357)	(147,657,988)	(49,409,115)	(7,198,654)	(1,068,511)	(135,591)	(4,736,082)	(72,498)	(109,422)	(19,082,455)	(14,253)	(13,788)
262													
263 Total Rate Base		408,338,293	264,073,445	92,230,208	10,074,115	1,303,002	(87,860)	10,514,525	42,059	241,632	29,969,800	(11,465)	(11,168)
264													
265 Calculated Return On Rate Base			7.01%	8.46%	8.39%	24.26%	5.33%	6.86%	10.46%	31.51%	9.32%	3.95%	7.26%
266													
267 Return On Rate Base	7.42%	30,296,821	19,593,034	6,843,057	747,453	96,677	(6,519)	780,129	3,121	17,928	2,223,621	(851)	(829)
268 Total Operating Expenses		27,559,713	17,660,338	6,026,302	809,668	163,839	97,626	610,868	6,620	13,821	2,147,588	13,470	9,573
269 Revenue Credits		(9,242,619)	(5,041,697)	(2,394,746)	(487,159)	(84,671)	(196,211)	(151,964)	(5,291)	(2,275)	(875,613)	(1,727)	(1,264)
270													
271 Total Revenue Requirements		48,613,916	32,211,675	10,474,612	1,069,962	175,845	(105,104)	1,239,033	4,450	29,474	3,495,597	10,892	7,480
272													
273													
274 Return On Rate Base @ Target ROR	7.41%	30,244,872	19,559,438	6,831,323	746,171	96,511	(6,508)	778,792	3,115	17,897	2,219,808	(849)	(827)
275 Total Op. exp. Adjusted for Taxes		27,542,776	17,649,385	6,022,476	809,250	163,785	97,630	610,432	6,618	13,811	2,146,345	13,471	9,573
276 Revenue Credits		(9,242,619)	(5,041,697)	(2,394,746)	(487,159)	(84,671)	(196,211)	(151,964)	(5,291)	(2,275)	(875,613)	(1,727)	(1,264)
277													
278 Total Target Revenue Requirements		48,545,029	32,167,126	10,459,053	1,068,263	175,625	(105,089)	1,237,259	4,443	29,433	3,490,541	10,894	7,482

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Distribution Services
 State of Utah
 2020 Protocol (Non Wgt)
 12 Months Ended Dec 2020

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		32,238,745	24,859,848	2,575,510	250,533	38,583	57,813	32,514	113,813	70,378	4,226,250	8,098	5,405
293 Operating Expenses													
294 Operation & Maintenance Expenses		2,589,478	1,554,511	566,969	122,982	21,365	58,593	34,386	1,312	535	214,638	8,318	5,869
295 Depreciation Expense		8,734,631	7,000,275	646,701	62,923	5,490	492	8,757	23,497	5,709	980,736	25	25
296 Amortization Expense		600,492	385,123	123,985	24,707	5,322	655	8,498	325	137	51,650	50	41
297 Taxes Other Than Income		2,387,858	1,536,665	501,045	98,791	13,608	992	34,766	1,226	518	200,234	6	8
298 Income Taxes - Federal		4,781,560	3,477,341	524,525	68,882	28,662	1,369	21,384	15,651	12,568	631,207	(9)	(21)
299 Income Taxes - State		1,082,891	787,522	118,790	15,600	6,491	310	4,843	3,545	2,846	142,951	(2)	(5)
300 Income Taxes Deferred		(4,070,290)	(2,619,365)	(854,070)	(168,396)	(23,195)	(1,690)	(59,262)	(2,089)	(884)	(341,314)	(10)	(14)
301 Investment Tax Credit Adj		(61,675)	(39,690)	(12,941)	(2,552)	(351)	(26)	(898)	(32)	(13)	(5,172)	(0)	(0)
302 Misc Revenues & Expense		(17)	(6)	(5)	(1)	(0)	(3)	(0)	(0)	(0)	(1)	(0)	(0)
303													
304 Total Operating Expenses		16,044,928	12,082,374	1,614,998	222,936	57,391	60,693	52,473	43,434	21,417	1,874,930	8,377	5,904
305													
306													
307 Rate Base :													
308 Electric Plant In Service		387,353,865	310,011,732	29,034,628	2,881,484	265,624	23,826	423,699	1,036,265	252,024	43,422,162	1,211	1,211
309 Plant Held For Future Use		673,958	367,477	196,838	44,919	162	-	11,772	159	37	52,593	-	-
310 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
311 Pensions		425,370	273,013	87,776	17,478	3,776	339	6,023	230	97	36,604	17	17
312 Prepayments		-	-	-	-	-	-	-	-	-	-	-	-
313 Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
314 Materials & Supplies		2,199,606	1,411,761	453,891	90,380	19,524	1,751	31,144	1,190	503	189,283	89	89
315 Misc Deferred Debits		1,114,602	715,379	229,999	45,798	9,894	887	15,781	603	255	95,915	45	45
316 Cash Working Capital		481,038	301,692	100,062	21,637	4,390	2,554	5,698	424	228	43,750	353	250
317 Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
318 Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
319													
320 Total Rate Base Additions		392,248,439	313,081,054	30,103,195	3,101,697	303,370	29,357	494,116	1,038,872	253,144	43,840,307	1,715	1,612
321													
322 Rate Base Deductions :													
323 Accum Provision For Depreciation		(125,475,467)	(100,642,813)	(9,222,175)	(896,531)	(74,636)	(6,695)	(119,052)	(338,649)	(82,226)	(14,102,010)	(340)	(340)
324 Accum Provision For Amortization		(4,274,286)	(2,743,342)	(882,004)	(175,627)	(37,940)	(3,403)	(60,518)	(2,313)	(978)	(367,815)	(173)	(173)
325 Accum Deferred Income Taxes		(41,177,851)	(26,483,005)	(8,577,845)	(1,689,866)	(236,175)	(25,080)	(596,910)	(21,658)	(9,768)	(3,534,994)	(1,275)	(1,275)
326 Unamortized ITC		(56,177)	(36,130)	(11,702)	(2,305)	(322)	(34)	(814)	(30)	(13)	(4,823)	(2)	(2)
327 Customer Advance For Construction		(1,539,038)	(867,504)	(23,562)	(4,850)	(32,490)	-	(6,869)	(3,632)	(4,683)	(595,448)	-	-
328 Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
329 Misc Rate Base Deductions		(88,116)	22,300	(33,463)	(13,415)	665	(48,184)	(711)	1	(119)	(1,522)	(6,976)	(6,691)
330													
331 Total Rate Base Deductions		(172,610,934)	(130,750,493)	(18,750,751)	(2,772,593)	(380,898)	(83,396)	(784,876)	(366,282)	(97,786)	(18,606,613)	(8,766)	(8,480)
332													
333 Total Rate Base		219,637,504	182,330,561	11,352,444	329,104	(77,527)	(54,040)	(290,760)	672,590	155,358	25,233,695	(7,051)	(6,868)
334													
335 Calculated Return On Rate Base			7.01%	8.46%	8.39%	24.26%	5.33%	6.86%	10.46%	31.51%	9.32%	3.95%	7.26%
336													
337 Return On Rate Base	7.42%	16,296,092	13,528,088	842,299	24,418	(5,752)	(4,009)	(21,573)	49,903	11,527	1,872,224	(523)	(510)
338 Total Operating Expenses		16,078,271	12,327,092	1,576,458	221,900	61,647	60,325	51,947	36,759	9,213	1,718,732	8,297	5,901
339 Revenue Credits		(5,030,514)	(2,744,631)	(1,304,817)	(265,813)	(45,612)	(105,551)	(82,750)	(2,862)	(1,228)	(475,640)	(929)	(680)
340													
341 Total Revenue Requirements		27,343,849	23,110,550	1,113,940	(19,495)	10,283	(49,235)	(52,376)	83,800	19,511	3,115,316	6,845	4,711
342													
343													
344 Return On Rate Base @ Target ROR	7.41%	16,268,149	13,504,892	840,855	24,376	(5,742)	(4,003)	(21,536)	49,818	11,507	1,869,014	(522)	(509)
345 Total Op. exp. Adjusted for Taxes		16,069,161	12,319,530	1,575,987	221,886	61,650	60,327	51,959	36,731	9,206	1,717,686	8,298	5,901
346 Revenue Credits		(5,030,514)	(2,744,631)	(1,304,817)	(265,813)	(45,612)	(105,551)	(82,750)	(2,862)	(1,228)	(475,640)	(929)	(680)
347													
348 Total Target Revenue Requirements		27,306,796	23,079,791	1,112,025	(19,551)	10,296	(49,226)	(52,327)	83,687	19,485	3,111,059	6,846	4,712

Rocky Mountain Power
 Cost Of Service By Rate Schedule - Distribution Meters
 State of Utah
 2020 Protocol (Non Wgt)
 12 Months Ended Dec 2020

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	9,304,557	6,446,117	981,109	148,156	134,324	217,123	94,122	24,569	12,312	1,222,132	11,233	13,360	
363 Operating Expenses													
364 Operation & Maintenance Expenses	1,729,594	1,063,266	246,178	48,538	139,258	39,039	18,526	2,352	596	165,667	3,416	2,759	
365 Depreciation Expense	3,904,362	2,818,787	398,126	59,403	1,472	98,805	42,122	8,507	2,061	465,037	5,021	5,021	
366 Amortization Expense	160,990	103,250	33,240	6,624	1,427	176	2,278	87	37	13,847	13	11	
367 Taxes Other Than Income	640,176	411,974	134,328	26,485	3,648	266	9,321	329	139	53,682	2	2	
368 Income Taxes - Federal	665,573	451,000	77,103	10,936	(532)	9,824	6,580	2,323	1,860	105,432	241	808	
369 Income Taxes - State	150,734	102,139	17,462	2,477	(121)	2,225	1,490	526	421	23,877	54	183	
370 Income Taxes Deferred	(1,099,398)	(707,499)	(230,687)	(45,484)	(6,265)	(457)	(16,007)	(564)	(239)	(92,190)	(3)	(4)	
371 Investment Tax Credit Adj	(16,535)	(10,641)	(3,470)	(684)	(94)	(7)	(241)	(8)	(4)	(1,387)	(0)	(0)	
372 Misc Revenues & Expense	(5)	(2)	(1)	(0)	(0)	(1)	(0)	(0)	(0)	(0)	(0)	(0)	
373													
374 Total Operating Expenses	6,135,491	4,232,275	672,278	108,294	138,793	149,870	64,069	13,550	4,872	733,965	8,744	8,781	
375													
376													
377 Rate Base :													
378 Electric Plant In Service	103,848,191	74,671,770	10,983,130	1,677,615	71,213	2,535,546	1,133,077	220,081	53,689	12,244,361	128,855	128,855	
379 Plant Held For Future Use	180,686	98,519	52,772	12,043	44	-	3,156	43	10	14,100	-	-	
380 Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
381 Pensions	114,040	73,194	23,532	4,686	1,012	91	1,615	62	26	9,813	5	5	
382 Prepayments	-	-	-	-	-	-	-	-	-	-	-	-	
383 Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
384 Materials & Supplies	589,707	378,488	121,687	24,231	5,234	470	8,349	319	135	50,746	24	24	
385 Misc Deferred Debits	298,821	191,790	61,662	12,278	2,652	238	4,231	162	68	25,714	12	12	
386 Cash Working Capital	132,079	81,510	27,008	5,871	2,553	1,074	1,643	110	46	12,062	111	91	
387 Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
388 Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
389													
390 Total Rate Base Additions	105,163,524	75,495,271	11,269,790	1,736,724	82,709	2,537,419	1,152,071	220,776	53,974	12,356,797	129,007	128,987	
391													
392 Rate Base Deductions :													
393 Accum Provision For Depreciation	(49,732,007)	(35,892,547)	(5,086,641)	(760,490)	(20,010)	(1,254,894)	(537,032)	(108,110)	(26,207)	(5,918,530)	(63,773)	(63,773)	
394 Accum Provision For Amortization	(1,145,921)	(735,480)	(236,462)	(47,085)	(10,172)	(912)	(16,225)	(620)	(262)	(98,810)	(46)	(46)	
395 Accum Deferred Income Taxes	(10,942,822)	(7,040,123)	(2,278,146)	(448,262)	(62,330)	(6,892)	(158,768)	(5,757)	(2,607)	(939,456)	(340)	(340)	
396 Unamortized ITC	(15,061)	(9,686)	(3,137)	(618)	(86)	(9)	(218)	(8)	(4)	(1,293)	(0)	(0)	
397 Customer Advance For Construction	(412,611)	(232,575)	(6,317)	(1,300)	(8,710)	-	(1,842)	(974)	(1,255)	(159,638)	-	-	
398 Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
399 Misc Rate Base Deductions	(23,624)	5,978	(8,971)	(3,596)	178	(12,918)	(191)	0	(32)	(408)	(1,870)	(1,794)	
400													
401 Total Rate Base Deductions	(62,272,045)	(43,904,433)	(7,619,674)	(1,261,352)	(101,130)	(1,275,426)	(714,276)	(115,469)	(30,367)	(7,117,934)	(66,030)	(65,954)	
402													
403 Total Rate Base	42,891,479	31,590,838	3,650,116	475,372	(18,422)	1,261,993	437,795	105,308	23,607	5,238,863	62,976	63,033	
404													
405 Calculated Return On Rate Base		7.01%	8.46%	8.39%	24.26%	5.33%	6.86%	10.46%	31.51%	9.32%	3.95%	7.26%	
406													
407 Return On Rate Base	7.42%	3,182,350	2,343,895	270,822	35,270	(1,367)	93,634	32,482	7,813	1,752	388,700	4,673	4,677
408 Total Operating Expenses	6,139,823	4,274,675	659,887	106,797	139,804	158,471	64,861	12,504	3,018	701,537	9,456	8,813	
409 Revenue Credits	(1,016,525)	(554,939)	(264,482)	(54,095)	(8,946)	(20,616)	(16,745)	(568)	(242)	(95,578)	(182)	(133)	
410													
411 Total Revenue Requirements	8,305,648	6,063,632	666,226	87,972	129,491	231,489	80,599	19,750	4,527	994,658	13,947	13,357	
412													
413													
414 Return On Rate Base @ Target ROR	7.41%	3,176,894	2,339,876	270,357	35,210	(1,364)	93,473	32,427	7,800	1,749	388,033	4,665	4,669
415 Total Op. exp. Adjusted for Taxes	6,138,044	4,273,365	659,735	106,777	139,805	158,419	64,843	12,500	3,017	701,319	9,453	8,811	
416 Revenue Credits	(1,016,525)	(554,939)	(264,482)	(54,095)	(8,946)	(20,616)	(16,745)	(568)	(242)	(95,578)	(182)	(133)	
417													
418 Total Target Revenue Requirements	8,298,412	6,058,302	665,610	87,892	129,494	231,276	80,525	19,732	4,523	993,774	13,936	13,346	

Retail Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Retail Function
State of Utah
2020 Protocol (Non Wgt)
12 Months Ended Dec 2020

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	40,200,563	36,597,050	115,496	(107,444)	241,165	(223,389)	14,843	98,758	22,898	3,616,076	(105,621)	(69,270)
15	Depreciation Expense	460,502	400,749	8,337	121	3,662	380	1,289	1,148	276	44,536	2	2
16	Amortization Expense	5,831,317	5,074,663	105,573	1,529	46,375	4,814	16,317	14,531	3,493	563,963	30	30
17	Taxes Other Than Income	525,454	1,385,957	37,198	(59,757)	12,778	(616,684)	(10,750)	4,071	895	(235,337)	4,264	2,818
18	Income Taxes - Federal	27,209	832,329	16,520	(49,802)	8,772	(470,835)	(15,523)	1,483	770	(289,186)	(4,579)	(2,740)
19	Income Taxes - State	6,162	188,499	3,741	(11,279)	1,987	(106,631)	(3,515)	336	174	(65,493)	(1,037)	(620)
20	Income Taxes Deferred	(1,204,402)	(3,176,774)	(85,262)	136,970	(29,290)	1,413,512	24,640	(9,331)	(2,052)	539,419	(9,774)	(6,460)
21	Investment Tax Credit Adj	-	-	-	-	-	-	-	-	-	-	-	-
22	Misc Revenues & Expense	582,897	428,031	76,540	20,171	-	37,437	273	-	-	20,446	-	-
23													
24	Total Operating Expenses	46,429,703	41,730,505	278,143	(69,491)	285,449	38,604	27,573	110,996	26,454	4,194,424	(116,715)	(76,239)
25													
26													
27	Rate Base :												
28	Electric Plant In Service	97,738,099	85,055,898	1,769,497	25,622	777,278	80,695	273,487	243,560	58,540	9,452,525	498	498
29	Plant Held For Future Use	-	-	-	-	-	-	-	-	-	-	-	-
30	Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-
31	Pensions	-	-	-	-	-	-	-	-	-	-	-	-
32	Prepayments	21,256	9,503	5,427	1,357	67	2,566	234	8	5	1,476	370	244
33	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-
34	Materials & Supplies	-	-	-	-	-	-	-	-	-	-	-	-
35	Misc Deferred Debits	2,746,425	1,227,797	701,214	175,380	8,693	331,549	30,200	970	612	190,724	47,767	31,519
36	Cash Working Capital	553,111	524,687	2,212	(2,809)	3,543	(16,349)	(130)	1,409	332	42,616	(1,452)	(948)
37	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-
38	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-
39													
40	Total Rate Base Additions	101,058,891	86,817,885	2,478,350	199,551	789,582	398,460	303,791	245,947	59,489	9,687,340	47,183	31,313
41													
42	Rate Base Deductions :												
43	Accum Provision For Depreciation	(3,290,006)	(2,863,105)	(59,564)	(862)	(26,164)	(2,716)	(9,206)	(8,199)	(1,971)	(318,186)	(17)	(17)
44	Accum Provision For Amortization	(71,490,366)	(62,213,992)	(1,294,295)	(18,741)	(568,539)	(59,024)	(200,041)	(178,152)	(42,819)	(6,914,033)	(365)	(365)
45	Accum Deferred Income Taxes	(5,719,381)	(5,021,768)	(65,319)	10,858	(50,407)	17,076	(18,177)	(14,914)	(3,585)	(573,149)	2	2
46	Unamortized ITC	-	-	-	-	-	-	-	-	-	-	-	-
47	Customer Advance For Construction	-	-	-	-	-	-	-	-	-	-	-	-
48	Customer Service Deposits	(14,791,515)	(1,506,125)	(650,867)	(846,726)	(4,209)	(7,122,802)	(194,364)	-	(1,286)	(4,465,134)	-	-
49	Misc Rate Base Deductions	-	-	-	-	-	-	-	-	-	-	-	-
50													
51	Total Rate Base Deductions	(95,291,267)	(71,604,990)	(2,070,046)	(855,472)	(649,319)	(7,167,467)	(421,788)	(201,264)	(49,661)	(12,270,502)	(379)	(379)
52													
53	Total Rate Base	5,767,624	15,212,894	408,304	(655,921)	140,263	(6,769,006)	(117,998)	44,683	9,828	(2,583,162)	46,804	30,934
54													
55	Calculated Return On Rate Base		7.01%	8.46%	8.39%	24.26%	5.33%	6.86%	10.46%	31.51%	9.32%	3.95%	7.26%
56													
57	Return On Rate Base	7.42%	427,931	1,128,727	30,294	(48,666)	10,407	(502,229)	(6,755)	3,315	(191,659)	3,473	2,295
58	Total Operating Expenses	46,412,072	41,750,923	276,757	(67,425)	277,746	(7,529)	27,359	110,552	25,682	4,210,414	(116,186)	(76,223)
59	Revenue Credits	(14,088,982)	(10,784,930)	(942,729)	(78,155)	(109,618)	4,438	(192,379)	(34,974)	(9,484)	(1,961,558)	12,355	8,052
60													
61	Total Revenue Requirements	32,751,022	32,094,720	(635,678)	(194,246)	178,536	(505,320)	(173,775)	78,894	16,927	2,057,197	(100,358)	(65,876)
62													
63													
64	Return On Rate Base @ Target ROR	7.41%	427,197	1,126,791	30,242	(48,583)	10,389	(501,368)	(8,740)	3,310	(191,330)	3,467	2,291
65	Total Op. exp. Adjusted for Taxes	46,411,833	41,750,292	276,740	(67,398)	277,742	(7,248)	27,364	110,550	25,682	4,210,521	(116,187)	(76,225)
66	Revenue Credits	(14,088,982)	(10,784,930)	(942,729)	(78,155)	(109,618)	4,438	(192,379)	(34,974)	(9,484)	(1,961,558)	12,355	8,052
67													
68	Total Target Revenue Requirements	32,750,049	32,092,154	(635,747)	(194,136)	178,513	(504,178)	(173,755)	78,886	16,925	2,057,633	(100,366)	(65,881)

Generation Demand Summary

