

June 13, 2022

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. 22-035-33 – Annual Cost of Service Study - 2021

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 2021 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
Senior Vice President, Regulation and Customer & Community Solutions

Enclosures

CERTIFICATE OF SERVICE

Docket No. 22-035-33

I hereby certify that on June 13, 2022, 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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Santiago Gutierrez
Coordinator, 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)
7.52% = 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	830,547,058	6.72%	0.89	867,534,997	477,328,382	120,481,451	227,314,537	38,848,475	3,562,151	36,987,939	4.45%
2	6	General Service - Large	546,295,588	9.23%	1.23	502,583,462	344,408,662	79,893,883	78,892,310	(2,559,002)	1,947,608	(43,712,126)	-8.00%
3	8	General Service - Over 1 MW	132,717,797	8.23%	1.09	128,315,870	92,990,631	20,965,670	15,108,777	(1,223,453)	474,245	(4,401,927)	-3.32%
4	7,11,12	Street & Area Lighting	6,907,212	8.69%	1.16	6,608,347	2,481,720	482,565	3,405,282	211,944	26,835	(298,865)	-4.33%
5	9	General Service - High Voltage	255,719,982	6.22%	0.83	271,432,143	224,676,885	49,612,150	(306,544)	(3,473,696)	923,348	15,712,162	6.14%
6	10	Irrigation	19,549,647	6.08%	0.81	21,152,899	13,566,428	3,069,411	4,609,712	(177,703)	85,050	1,603,252	8.20%
7	15	Traffic Signals	797,306	32.79%	4.36	575,479	381,966	(40,355)	135,967	95,204	2,697	(221,827)	-27.82%
8	15	Outdoor Lighting	777,440	16.45%	2.19	678,764	622,756	(7,200)	38,970	21,450	2,789	(98,676)	-12.69%
9	23	General Service - Small	142,828,182	9.34%	1.24	130,511,678	81,152,724	17,812,862	30,540,677	462,818	542,597	(12,316,504)	-8.62%
10	SpC	Customer 1	35,273,221	4.37%	0.58	41,018,898	33,503,331	7,458,914	78,953	(160,196)	137,897	5,745,678	16.29%
11	SpC	Customer 2	26,259,382	6.59%	0.88	27,260,277	22,949,983	4,269,726	53,078	(92,874)	80,364	1,000,896	3.81%
12		Total Utah Jurisdiction	1,997,672,814	7.52%	1.00	1,997,672,814	1,294,063,468	303,999,078	359,871,720	31,952,966	7,785,581	0	0.00%

Footnotes :

- Column C : Annual revenues based on January 2021 thru December 2021 forecasted data.
- Column D : Calculated Return on Ratebase per January 2021 thru December 2021 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 2021 thru December 2021 Embedded COS Study
- Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per the January 2021 thru December 2021 Embedded COS Study.
- Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the January 2021 thru December 2021 Embedded COS Study.
- Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the January 2021 thru December 2021 Embedded COS Study.
- Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2021 thru December 2021 Embedded COS Study.
- Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2021 thru December 2021 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

Class Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - All Functions
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
			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 Revenues		2,317,611,209	959,201,721	630,203,490	153,936,597	7,702,312	302,834,351	23,034,187	927,131	905,620	166,138,949	42,136,501	30,590,349
14	Operating Expenses													
15	Operation & Maintenance Expenses		1,263,894,760	508,128,739	324,063,608	86,000,797	3,637,243	195,034,347	13,174,132	492,168	600,471	83,268,046	29,025,405	20,469,805
16	Depreciation Expense		425,598,503	187,595,774	107,749,112	26,687,372	2,059,577	54,688,007	4,581,304	147,518	157,003	29,011,973	8,161,256	4,759,608
17	Amortization Expense		8,652,130	7,250,313	414,300	55,132	28,777	15,384	36,556	18,215	4,964	825,958	1,643	889
18	Taxes Other Than Income		78,498,425	38,236,269	19,286,635	4,470,197	218,624	8,276,866	834,550	16,666	11,820	4,949,497	1,381,381	815,920
19	Income Taxes - Federal		(36,906,477)	(13,348,759)	(2,147,181)	(2,627,774)	130,607	(14,935,086)	(553,111)	16,559	(23,472)	605,812	(2,861,250)	(1,162,822)
20	Income Taxes - State		8,063,801	3,418,406	3,817,478	533,555	55,694	(703,025)	38,949	1,190	1,170,854	(247,677)	(29,986)	(29,986)
21	Income Taxes Deferred		(509,106)	(6,030,189)	790,894	574,975	(85,829)	4,125,701	(138,084)	11,869	17,672	(934,312)	725,272	432,925
22	Investment Tax Credit Adj		(1,150,447)	(526,028)	(289,690)	(70,738)	(2,885)	(138,001)	(12,683)	(114)	(144)	(77,322)	(20,650)	(12,193)
23	Misc Revenues & Expense		(334,457)	104,745	(188,016)	(49,525)	(1,210)	(118,803)	(6,861)	(214)	(301)	(44,916)	(18,547)	(10,808)
24														
25														
26	Total Operating Expenses		1,745,807,133	724,829,270	453,497,140	115,573,991	6,040,598	246,245,390	17,954,752	711,031	769,202	118,775,591	36,146,832	25,263,336
27														
28	Operating Revenue For Return		571,804,076	234,372,451	176,706,351	38,362,606	1,661,714	56,588,961	5,079,435	216,101	136,419	47,363,358	5,989,670	5,327,012
29														
30														
31	Rate Base :													
32	Electric Plant In Service		13,616,485,562	6,248,996,232	3,386,003,118	825,923,819	46,772,436	1,618,777,981	147,510,910	4,946,201	4,937,845	949,784,517	241,668,331	141,164,172
33	Plant Held For Future Use		6,342,503	3,190,944	1,985,261	427,009	2,926	101,717	100,205	1,461	810	508,117	15,197	8,856
34	Electric Plant Acquisition Adj		11,112,647	4,359,378	2,912,217	763,698	17,664	1,812,890	111,111	3,122	4,400	699,464	270,862	157,842
35	Pensions		-	-	-	-	-	-	-	-	-	-	-	-
36	Prepayments		22,042,018	9,928,344	5,543,647	1,361,408	71,623	2,719,388	238,581	7,510	8,000	1,520,616	406,041	236,861
37	Fuel Stock		89,164,382	29,024,388	24,459,539	6,926,863	238,330	17,120,432	1,017,128	29,932	57,754	5,584,195	2,538,459	2,167,363
38	Materials & Supplies		114,026,436	49,651,344	28,988,523	7,247,286	321,481	15,238,221	1,209,764	37,083	42,339	7,688,140	2,275,744	1,326,510
39	Misc Deferred Debits		114,292,998	27,356,202	33,133,700	9,998,751	(157,587)	29,703,245	1,020,597	20,723	66,614	5,730,916	4,429,063	2,990,772
40	Cash Working Capital		24,686,305	10,816,781	6,359,594	1,591,751	101,971	3,027,221	260,711	10,166	9,890	1,749,321	443,614	315,285
41	Weatherization Loans		0	0	0	0	0	0	0	0	0	0	0	0
42	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
43														
44	Total Rate Base Additions		13,998,152,851	6,383,323,613	3,489,385,601	854,240,583	47,368,844	1,688,501,096	151,469,007	5,056,198	5,127,652	973,265,286	252,047,310	148,367,660
45														
46	Rate Base Deductions :													
47	Accum Provision For Depreciation		(4,159,140,435)	(1,897,415,257)	(1,039,527,177)	(253,484,665)	(22,711,750)	(491,461,766)	(45,196,311)	(1,493,942)	(1,483,590)	(290,254,516)	(73,337,816)	(42,773,646)
48	Accum Provision For Amortization		(286,044,787)	(158,740,630)	(54,163,030)	(13,207,223)	(1,190,322)	(27,780,047)	(2,418,838)	(258,225)	(126,859)	(21,606,148)	(4,139,555)	(2,413,909)
49	Accum Deferred Income Taxes		(1,107,520,934)	(520,146,018)	(273,837,411)	(65,816,024)	(2,909,598)	(124,037,532)	(12,233,929)	(402,913)	(396,280)	(78,397,833)	(18,520,009)	(10,823,386)
50	Unamortized ITC		(2,212,854)	(1,012,350)	(554,105)	(134,932)	(5,532)	(263,669)	(24,215)	(759)	(799)	(154,100)	(39,373)	(23,019)
51	Customer Advance For Construction		(55,265,232)	(20,056,636)	(4,535,321)	(334,167)	(139,296)	(2,269,247)	(113,445)	(2,022,052)	(1,971,670)	(23,823,397)	-	-
52	Customer Service Deposits		(12,958,795)	(808,451)	(675,251)	(1,613,403)	(3,732)	(6,106,250)	(131,999)	(88)	(829)	(3,618,692)	-	-
53	Misc Rate Base Deductions		(768,679,847)	(297,997,881)	(202,094,298)	(53,305,502)	(1,289,076)	(126,879,997)	(7,768,219)	(219,240)	(318,438)	(48,387,791)	(18,944,616)	(11,474,787)
54														
55	Total Rate Base Deductions		(6,391,822,884)	(2,896,177,225)	(1,575,386,591)	(387,895,916)	(28,249,306)	(778,798,509)	(67,886,957)	(4,397,220)	(4,298,566)	(466,242,477)	(114,981,370)	(67,508,747)
56														
57	Total Rate Base		7,606,329,967	3,487,146,388	1,913,999,010	466,344,667	19,119,538	909,702,587	83,582,051	658,978	829,086	507,022,808	137,065,941	80,858,913
58														
59	Calculated Return On Rate Base		7.52%	6.72%	9.23%	8.23%	8.69%	6.22%	6.08%	32.79%	16.45%	9.34%	4.37%	6.59%
60														
61	Return On RB @ Jurisdictional Ave.	7.52%	571,804,076	262,145,414	143,884,428	35,057,351	1,437,307	68,386,679	6,283,261	49,539	62,326	38,115,321	10,303,900	6,078,550
62	Total Operating Expenses		1,745,807,133	734,044,246	442,606,936	114,477,319	5,966,140	250,159,834	18,354,177	655,766	744,618	115,707,124	37,578,279	25,512,694
63	Revenue Credits		(319,938,395)	(128,654,663)	(83,907,902)	(21,218,800)	(795,100)	(47,114,370)	(3,484,540)	(129,825)	(128,180)	(23,310,767)	(6,863,280)	(4,330,967)
64														
65	Total Revenue Requirements		1,997,672,814	867,534,997	502,583,462	128,315,870	6,608,347	271,432,143	21,152,899	575,479	678,764	130,511,678	41,018,898	27,260,277
66	Class Revenue		1,997,672,814	830,547,058	546,295,588	132,717,797	6,907,212	255,719,982	19,549,647	797,306	777,440	142,828,182	35,273,221	26,259,382
67														
68	Increase / (Decrease) Required to													
69	Earn Equal Rates of Return		-	36,987,939	(43,712,126)	(4,401,927)	(298,865)	15,712,162	1,603,252	(221,827)	(98,676)	(12,316,504)	5,745,678	1,000,896
70														
71	Percent %		0.00%	4.45%	-8.00%	-3.32%	-4.33%	6.14%	8.20%	-27.82%	-12.69%	-8.62%	16.29%	3.81%
72														
73														
74	Return On Rate Base @ Target ROR	7.52%	571,804,076	262,145,414	143,884,428	35,057,351	1,437,307	68,386,679	6,283,261	49,539	62,326	38,115,321	10,303,900	6,078,550
75	Total Operating Expenses Adjusted for Taxes		1,745,807,133	734,044,246	442,606,936	114,477,319	5,966,140	250,159,834	18,354,177	655,766	744,618	115,707,124	37,578,279	25,512,694
76	Revenue Credits		(319,938,395)	(128,654,663)	(83,907,902)	(21,218,800)	(795,100)	(47,114,370)	(3,484,540)	(129,825)	(128,180)	(23,310,767)	(6,863,280)	(4,330,967)
77														
78	Total Target Revenue Requirements		1,997,672,814	867,534,997	502,583,462	128,315,870	6,608,347	271,432,143	21,152,899	575,479	678,764	130,511,678	41,018,898	27,260,277
79	Class Revenue		1,997,672,814	830,547,058	546,295,588	132,717,797	6,907,212	255,719,982	19,549,647	797,306	777,440	142,828,182	35,273,221	26,259,382
80														
81	Increase / (Decrease) Required to													
82	Earn Target Rate of Return		-	36,987,939	(43,712,126)	(4,401,927)	(298,865)	15,712,162	1,603,252	(221,827)	(98,676)	(12,316,504)	5,745,678	1,000,896
83														
84	Percent %		0.00%	4.45%	-8.00%	-3.32%	-4.33%	6.14%	8.20%	-27.82%	-12.69%	-8.62%	16.29%	3.81%

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 Expenses		989,524,661	358,344,551	264,789,790	72,012,068	2,069,578	174,262,357	10,533,007	303,031	505,244	62,170,980	25,937,683	18,596,371
15 Depreciation Expense		268,914,446	105,489,016	70,473,223	18,461,134	427,505	43,871,495	2,688,852	75,544	106,494	16,926,289	6,554,772	3,820,122
16 Amortization Expense		(8,907,951)	(4,484,723)	(2,119,469)	(477,560)	(82,985)	(701,528)	(104,322)	(3,869)	(2,913)	(665,307)	(104,335)	(60,979)
17 Taxes Other Than Income		36,214,811	14,112,727	9,508,339	2,501,425	59,087	5,948,161	364,055	10,259	14,698	2,279,186	888,341	528,532
18 Income Taxes - Federal		(85,784,102)	(36,644,801)	(18,512,886)	(5,428,184)	(114,691)	(15,708,644)	(976,799)	38,325	(1,309)	(4,403,810)	(2,742,053)	(1,289,250)
19 Income Taxes - State		(3,005,628)	(1,857,503)	111,099	(100,660)	140	(878,214)	(57,005)	13,293	6,209	36,313	(220,682)	(58,618)
20 Income Taxes Deferred		34,825,115	13,571,169	9,143,469	2,405,436	56,820	5,719,908	350,085	9,866	14,134	2,191,725	854,252	508,251
21 Investment Tax Credit Adj		(528,866)	(206,096)	(138,856)	(36,530)	(863)	(86,864)	(5,317)	(150)	(215)	(33,284)	(12,973)	(7,718)
22 Misc Revenues & Expense		(695,170)	(272,707)	(182,179)	(47,775)	(1,105)	(113,409)	(6,951)	(195)	(275)	(43,756)	(16,944)	(9,874)
23													
24 Total Operating Expenses		1,230,657,276	448,051,632	333,072,530	89,309,355	2,413,486	212,313,263	12,785,607	446,104	642,066	78,458,337	31,138,060	22,026,836
25													
26													
27 Rate Base :													
28 Electric Plant In Service		6,209,372,788	2,433,496,863	1,627,684,877	427,047,454	9,908,597	1,014,009,313	62,135,461	1,746,230	2,467,666	390,825,878	151,494,033	88,556,415
29 Plant Held For Future Use		(112,437)	(44,108)	(29,466)	(7,727)	(179)	(18,343)	(1,124)	(32)	(45)	(7,077)	(2,741)	(1,597)
30 Electric Plant Acquisition Adj		11,112,647	4,359,378	2,912,217	763,698	17,664	1,812,890	111,111	3,122	4,400	699,464	270,862	157,842
31 Pensions		-	-	-	-	-	-	-	-	-	-	-	-
32 Prepayments		8,794,182	3,448,519	2,304,880	604,546	14,001	1,435,244	87,958	2,471	3,487	553,527	214,434	125,115
33 Fuel Stock		89,164,382	29,024,388	24,459,539	6,926,863	238,330	17,120,432	1,017,128	29,932	57,754	5,584,195	2,538,459	2,167,363
34 Materials & Supplies		92,147,058	36,148,347	24,148,361	6,332,648	146,471	15,032,644	921,346	25,885	36,487	5,800,020	2,246,008	1,308,840
35 Misc Deferred Debits		186,397,111	69,567,685	49,500,171	13,286,875	353,948	31,945,060	1,938,695	55,277	87,206	11,715,644	4,761,240	3,185,309
36 Cash Working Capital		12,777,059	4,567,425	3,476,735	938,745	27,330	2,234,751	134,778	4,782	7,042	816,313	327,155	242,003
37 Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
38 Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
39													
40 Total Rate Base Additions		6,609,652,791	2,580,568,498	1,734,457,316	455,893,102	10,706,163	1,083,571,991	66,345,353	1,867,667	2,663,998	415,987,964	161,849,449	95,741,291
41													
42 Rate Base Deductions :													
43 Accum Provision For Depreciation		(2,046,744,420)	(802,871,306)	(536,384,945)	(140,665,104)	(3,254,119)	(333,920,537)	(20,465,636)	(574,990)	(810,615)	(128,828,196)	(49,890,483)	(29,078,489)
44 Accum Provision For Amortization		(120,317,125)	(47,191,946)	(31,532,029)	(8,269,558)	(191,366)	(19,631,365)	(1,203,161)	(33,804)	(47,669)	(7,573,097)	(2,933,073)	(1,710,057)
45 Accum Deferred Income Taxes		(412,374,500)	(161,535,595)	(108,111,298)	(28,371,231)	(659,293)	(67,375,238)	(4,128,138)	(116,033)	(164,172)	(25,955,017)	(10,065,679)	(5,892,806)
46 Unamortized ITC		(1,017,259)	(398,475)	(266,694)	(69,988)	(1,626)	(166,206)	(10,184)	(286)	(405)	(64,027)	(24,831)	(14,537)
47 Customer Advance For Construction		-	-	-	-	-	-	-	-	-	-	-	-
48 Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
49 Misc Rate Base Deductions		(763,960,429)	(296,124,216)	(200,861,187)	(52,981,020)	(1,272,261)	(126,174,079)	(7,713,876)	(217,533)	(315,961)	(48,069,188)	(18,839,824)	(11,391,283)
50													
51 Total Rate Base Deductions		(3,344,413,733)	(1,308,121,538)	(877,156,153)	(230,356,901)	(5,378,666)	(547,267,425)	(33,520,995)	(942,647)	(1,338,822)	(210,489,524)	(81,753,889)	(48,087,173)
52													
53 Total Rate Base		3,265,239,058	1,272,446,960	857,301,163	225,536,201	5,327,497	536,304,566	32,824,358	925,020	1,325,176	205,498,439	80,095,560	47,654,118
54													
55 Calculated Return On Rate Base			6.72%	9.23%	8.23%	8.69%	6.22%	6.08%	32.79%	16.45%	9.34%	4.37%	6.59%
56													
57 Return On Rate Base	7.52%	245,463,583	95,655,903	64,447,414	16,954,631	400,493	40,316,570	2,467,563	69,538	99,620	15,448,297	6,021,165	3,582,387
58 Total Operating Expenses		1,230,678,300	451,414,143	328,194,688	88,778,976	2,392,739	214,620,977	12,942,469	368,528	602,773	77,214,674	31,974,537	22,173,795
59 Revenue Credits		(182,078,414)	(69,741,664)	(48,233,441)	(12,742,976)	(311,512)	(30,260,662)	(1,843,605)	(56,101)	(79,637)	(11,510,247)	(4,492,371)	(2,806,199)
60													
61 Total Revenue Requirements		1,294,063,468	477,328,382	344,408,662	92,990,631	2,481,720	224,676,885	13,566,428	381,966	622,756	81,152,724	33,503,331	22,949,983
62													
63													
64 Return On Rate Base @ Target ROR	7.52%	245,463,583	95,655,903	64,447,414	16,954,631	400,493	40,316,570	2,467,563	69,538	99,620	15,448,297	6,021,165	3,582,387
65 Total Op. exp. Adjusted for Taxes		1,230,678,300	451,414,143	328,194,688	88,778,976	2,392,739	214,620,977	12,942,469	368,528	602,773	77,214,674	31,974,537	22,173,795
66 Revenue Credits		(182,078,414)	(69,741,664)	(48,233,441)	(12,742,976)	(311,512)	(30,260,662)	(1,843,605)	(56,101)	(79,637)	(11,510,247)	(4,492,371)	(2,806,199)
67													
68 Total Target Revenue Requirements		1,294,063,468	477,328,382	344,408,662	92,990,631	2,481,720	224,676,885	13,566,428	381,966	622,756	81,152,724	33,503,331	22,949,983

Rocky Mountain Power
Cost Of Service By Rate Schedule - Production-Demand
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
Operating Revenues		804,481,918	319,367,468	224,750,838	54,908,947	1,017,213	116,936,922	7,165,034	463,716	361,765	55,044,094	15,907,350	8,558,572
Operating Expenses													
Operation & Maintenance Expenses		404,138,552	167,276,536	104,302,720	26,603,791	510,098	62,102,228	3,863,775	106,798	127,787	25,499,938	9,306,454	4,438,428
Depreciation Expense		201,648,019	83,503,757	52,037,057	13,267,392	249,150	30,994,164	1,923,399	53,036	63,260	12,713,102	4,645,193	2,198,510
Amortization Expense		(6,606,598)	(3,335,601)	(1,594,933)	(361,994)	(62,697)	(538,429)	(78,842)	(2,925)	(498,885)	(79,994)	(50,007)	
Taxes Other Than Income		27,161,108	10,584,545	7,131,254	1,876,069	44,316	4,461,121	273,042	7,695	11,023	1,709,390	666,256	396,399
Income Taxes - Federal		(60,478,244)	(27,165,919)	(12,287,148)	(3,667,398)	(69,422)	(10,951,481)	(688,000)	34,357	908	(2,931,576)	(1,963,943)	(788,621)
Income Taxes - State		(1,380,076)	(1,047,229)	394,834	(20,832)	(581)	(589,141)	(38,432)	11,016	4,052	112,612	(161,342)	(45,032)
Income Taxes Deferred		26,118,836	10,178,377	6,857,602	1,804,077	42,615	4,289,931	262,564	7,399	10,600	1,643,794	640,689	381,188
Investment Tax Credit Adj		(396,649)	(154,572)	(104,142)	(27,397)	(647)	(65,148)	(3,987)	(112)	(161)	(24,963)	(9,730)	(5,789)
Misc Revenues & Expense		(521,378)	(216,135)	(134,504)	(34,273)	(640)	(80,039)	(4,968)	(137)	(163)	(32,872)	(11,997)	(5,660)
Total Operating Expenses		589,683,571	239,623,760	156,602,740	39,439,434	712,190	89,623,205	5,508,549	217,127	215,015	38,190,539	13,031,586	6,519,427
Rate Base :													
Electric Plant In Service		4,630,337,165	1,913,948,898	1,195,542,641	305,122,443	5,777,953	713,217,669	44,239,906	1,220,711	1,465,806	291,907,730	106,880,016	51,013,394
Plant Held For Future Use		(84,328)	(34,958)	(21,755)	(5,543)	(104)	(12,945)	(804)	(22)	(26)	(5,317)	(1,940)	(914)
Electric Plant Acquisition Adj		8,334,486	3,455,043	2,150,113	547,872	10,238	1,279,456	79,420	2,189	2,601	525,473	191,769	90,312
Pensions		-	-	-	-	-	-	-	-	-	-	-	-
Prepayments		6,995,637	2,586,389	1,728,660	453,410	10,500	1,076,433	65,969	1,854	2,615	415,145	160,825	93,836
Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
Materials & Supplies		69,110,294	27,111,260	18,111,271	4,749,486	109,854	11,274,483	691,009	19,414	27,365	4,350,015	1,684,506	981,630
Misc Deferred Debits		139,797,833	52,175,764	37,125,129	9,965,156	265,461	23,958,795	1,454,021	41,457	65,405	8,786,733	3,570,930	2,388,982
Cash Working Capital		5,868,072	2,301,823	1,577,854	403,702	9,060	921,517	56,643	2,318	2,496	381,824	133,346	77,490
Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
Total Rate Base Additions		4,859,959,159	2,001,544,219	1,256,213,912	321,236,526	6,182,963	751,715,407	46,586,164	1,287,921	1,566,262	306,361,603	112,619,451	54,644,731
Rate Base Deductions :													
Accum Provision For Depreciation		(1,534,546,495)	(635,353,182)	(396,023,964)	(100,980,285)	(1,897,865)	(235,915,015)	(14,639,485)	(403,697)	(481,831)	(96,746,495)	(35,356,938)	(16,747,739)
Accum Provision For Amortization		(90,237,214)	(35,416,909)	(23,644,599)	(6,199,011)	(143,147)	(14,713,391)	(901,875)	(25,334)	(35,664)	(5,679,893)	(2,198,367)	(1,279,024)
Accum Deferred Income Taxes		(309,280,875)	(121,151,696)	(81,083,473)	(21,278,424)	(494,470)	(50,531,429)	(3,096,104)	(87,025)	(123,129)	(19,466,262)	(7,549,259)	(4,419,605)
Unamortized ITC		(762,944)	(298,857)	(200,020)	(52,491)	(1,220)	(124,654)	(7,638)	(215)	(304)	(48,020)	(18,623)	(10,903)
Customer Advance For Construction		-	-	-	-	-	-	-	-	-	-	-	-
Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
Misc Rate Base Deductions		(63,781,162)	(22,844,600)	(17,114,121)	(4,675,350)	(136,689)	(11,346,015)	(683,633)	(19,702)	(33,460)	(4,004,318)	(1,688,073)	(1,235,204)
Total Rate Base Deductions		(1,998,608,690)	(815,065,244)	(518,066,177)	(133,185,560)	(2,673,391)	(312,630,503)	(19,328,734)	(535,973)	(674,387)	(125,944,988)	(46,811,259)	(23,692,474)
Total Rate Base		2,861,350,469	1,186,478,975	738,147,735	188,050,966	3,509,572	439,084,904	27,257,430	751,948	891,875	180,416,616	65,808,192	30,952,257
Calculated Return On Rate Base			6.72%	9.23%	8.23%	8.69%	6.22%	6.08%	32.79%	16.45%	9.34%	4.37%	6.59%
Return On Rate Base	7.52%	215,101,352	89,193,279	55,490,083	14,136,687	263,831	33,008,105	2,049,071	56,528	67,047	13,562,777	4,947,115	2,326,829
Total Operating Expenses		589,784,108	242,759,096	152,402,853	38,997,206	698,523	91,512,584	5,638,808	154,066	188,570	37,098,670	13,718,853	6,614,879
Revenue Credits		(119,018,579)	(47,637,290)	(31,120,454)	(8,053,990)	(171,181)	(18,920,657)	(1,163,787)	(34,441)	(44,147)	(7,524,678)	(2,818,352)	(1,529,601)
Total Revenue Requirements		685,866,881	284,315,085	176,772,482	45,079,903	791,173	105,600,032	6,524,093	176,152	211,469	43,136,769	15,847,616	7,412,107
Return On Rate Base @ Target ROR	7.52%	215,101,352	89,193,279	55,490,083	14,136,687	263,831	33,008,105	2,049,071	56,528	67,047	13,562,777	4,947,115	2,326,829
Total Op. exp. Adjusted for Taxes		589,784,108	242,759,096	152,402,853	38,997,206	698,523	91,512,584	5,638,808	154,066	188,570	37,098,670	13,718,853	6,614,879
Revenue Credits		(119,018,579)	(47,637,290)	(31,120,454)	(8,053,990)	(171,181)	(18,920,657)	(1,163,787)	(34,441)	(44,147)	(7,524,678)	(2,818,352)	(1,529,601)
Total Target Revenue Requirements		685,866,881	284,315,085	176,772,482	45,079,903	791,173	105,600,032	6,524,093	176,152	211,469	43,136,769	15,847,616	7,412,107

Rocky Mountain Power
Cost Of Service By Rate Schedule - Production-Energy
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
Operating Revenues		671,575,575	214,205,814	187,470,406	52,953,545	1,859,295	128,737,704	7,615,370	285,733	498,347	42,610,808	18,730,821	16,607,734
153 Operating Expenses													
154 Operation & Maintenance Expenses		585,386,109	191,068,014	160,487,071	45,408,278	1,559,480	112,160,130	6,669,232	196,233	377,457	36,671,042	16,631,229	14,157,943
155 Depreciation Expense		67,266,425	21,965,260	18,436,166	5,213,743	178,354	12,877,330	765,453	22,508	43,234	4,213,187	1,909,579	1,621,612
156 Amortization Expense		(2,201,393)	(1,149,122)	(524,537)	(115,568)	(20,288)	(163,099)	(25,480)	(944)	(622)	(166,422)	(24,341)	(10,972)
157 Taxes Other Than Income		9,053,703	3,528,182	2,377,085	625,356	14,772	1,487,040	91,014	2,565	3,674	569,797	222,085	132,133
158 Income Taxes - Federal		(25,305,858)	(9,478,883)	(6,225,738)	(1,760,786)	(45,269)	(4,757,162)	(288,799)	3,968	(2,217)	(1,472,234)	(778,110)	(500,629)
159 Income Taxes - State		(1,625,552)	(810,274)	(283,735)	(79,828)	721	(289,073)	(18,572)	2,277	2,157	(76,299)	(59,340)	(13,586)
160 Income Taxes Deferred		8,706,279	3,392,792	2,285,867	601,359	14,205	1,429,977	87,521	2,466	3,533	547,931	213,563	127,063
161 Investment Tax Credit Adj		(132,216)	(51,524)	(34,714)	(9,132)	(216)	(21,716)	(1,329)	(37)	(54)	(8,321)	(3,243)	(1,930)
162 Misc Revenues & Expense		(173,793)	(56,572)	(47,675)	(13,501)	(465)	(33,370)	(1,983)	(58)	(113)	(10,884)	(4,948)	(4,224)
163													
164 Total Operating Expenses		640,973,705	208,427,873	176,469,790	49,869,921	1,701,296	122,690,057	7,277,057	228,977	427,051	40,267,798	18,106,474	15,507,410
165													
166													
167 Rate Base :													
168 Electric Plant In Service		1,579,035,623	519,547,965	432,142,237	121,925,011	4,130,644	300,791,644	17,895,555	525,519	1,001,861	98,918,148	44,614,018	37,543,021
169 Plant Held For Future Use		(28,109)	(9,150)	(7,711)	(2,184)	(75)	(5,397)	(321)	(9)	(18)	(1,760)	(800)	(683)
170 Electric Plant Acquisition Adj		2,778,162	904,335	762,104	215,825	7,426	533,434	31,691	933	1,799	173,991	79,093	67,530
171 Pensions		-	-	-	-	-	-	-	-	-	-	-	-
172 Prepayments		2,198,546	862,130	576,220	151,137	3,500	358,811	21,990	618	872	138,382	53,608	31,279
173 Fuel Stock		89,164,382	29,024,388	24,459,539	6,926,863	238,330	17,120,432	1,017,128	29,932	57,754	5,584,195	2,538,459	2,167,363
174 Materials & Supplies		23,036,765	9,037,087	6,037,090	1,583,162	36,618	3,758,161	230,336	6,471	9,122	1,450,005	561,502	327,210
175 Misc Deferred Debits		46,599,278	17,391,921	12,375,043	3,321,719	88,487	7,986,265	484,674	13,819	21,802	2,928,911	1,190,310	796,327
176 Cash Working Capital		6,908,986	2,265,602	1,898,881	535,043	18,271	1,313,233	78,135	2,464	4,545	434,490	193,809	164,513
177 Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
178 Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
179													
180 Total Rate Base Additions		1,749,693,632	579,024,279	478,243,404	134,656,576	4,523,200	331,856,584	19,759,189	579,747	1,097,736	109,626,360	49,229,998	41,096,560
181													
182 Rate Base Deductions :													
183 Accum Provision For Depreciation		(512,197,926)	(167,518,124)	(140,360,982)	(39,684,819)	(1,356,255)	(98,005,522)	(5,826,151)	(171,293)	(328,784)	(32,081,701)	(14,533,545)	(12,330,750)
184 Accum Provision For Amortization		(30,079,912)	(11,775,037)	(7,887,430)	(2,070,546)	(48,219)	(4,917,974)	(301,286)	(8,470)	(12,005)	(1,893,205)	(734,706)	(431,033)
185 Accum Deferred Income Taxes		(103,093,625)	(40,383,899)	(27,027,824)	(7,092,808)	(164,823)	(16,843,810)	(1,032,035)	(29,008)	(41,043)	(6,488,754)	(2,516,420)	(1,473,202)
186 Unamortized ITC		(254,315)	(99,619)	(66,673)	(17,497)	(407)	(41,551)	(2,546)	(72)	(101)	(16,007)	(6,208)	(3,634)
187 Customer Advance For Construction		-	-	-	-	-	-	-	-	-	-	-	-
188 Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
189 Misc Rate Base Deductions		(700,179,266)	(273,279,616)	(183,747,066)	(48,305,671)	(1,135,572)	(114,828,064)	(7,030,244)	(197,831)	(282,502)	(44,064,870)	(17,151,751)	(10,156,079)
190													
191 Total Rate Base Deductions		(1,345,805,043)	(493,056,294)	(359,089,976)	(97,171,341)	(2,705,276)	(234,636,921)	(14,192,261)	(406,674)	(664,435)	(84,544,537)	(34,942,630)	(24,394,698)
192													
193 Total Rate Base		403,888,589	85,967,984	119,153,428	37,485,235	1,817,925	97,219,662	5,566,928	173,072	433,301	25,081,823	14,287,368	16,701,862
194													
195 Calculated Return On Rate Base			6.72%	9.23%	8.23%	8.69%	6.22%	6.08%	32.79%	16.45%	9.34%	4.37%	6.59%
196													
197 Return On Rate Base	7.52%	30,362,230	6,462,623	8,957,331	2,817,944	136,662	7,308,465	418,492	13,011	32,573	1,885,520	1,074,050	1,255,559
198 Total Operating Expenses		640,894,193	208,655,048	175,791,835	49,781,770	1,694,216	123,108,393	7,303,661	214,462	414,203	40,116,004	18,255,684	15,558,916
199 Revenue Credits		(63,059,835)	(22,104,374)	(17,112,987)	(4,688,985)	(140,331)	(11,340,005)	(679,818)	(21,659)	(35,490)	(3,985,569)	(1,674,019)	(1,276,598)
200													
201 Total Revenue Requirements		608,196,587	193,013,297	167,636,180	47,910,728	1,690,547	119,076,853	7,042,336	205,813	411,287	38,015,955	17,655,715	15,537,876
202													
203													
204 Return On Rate Base @ Target ROR	7.52%	30,362,230	6,462,623	8,957,331	2,817,944	136,662	7,308,465	418,492	13,011	32,573	1,885,520	1,074,050	1,255,559
205 Total Op. exp. Adjusted for Taxes		640,894,193	208,655,048	175,791,835	49,781,770	1,694,216	123,108,393	7,303,661	214,462	414,203	40,116,004	18,255,684	15,558,916
206 Revenue Credits		(63,059,835)	(22,104,374)	(17,112,987)	(4,688,985)	(140,331)	(11,340,005)	(679,818)	(21,659)	(35,490)	(3,985,569)	(1,674,019)	(1,276,598)
207													
208 Total Target Revenue Requirements		608,196,587	193,013,297	167,636,180	47,910,728	1,690,547	119,076,853	7,042,336	205,813	411,287	38,015,955	17,655,715	15,537,876

Transmission Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Transmission 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
		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		122,731,005	47,998,333	32,182,154	8,460,393	217,785	19,978,981	1,245,793	35,551	50,668	7,769,428	2,982,939	1,808,980
15 Depreciation Expense		65,582,604	25,727,384	17,186,793	4,507,052	104,246	10,698,984	655,737	18,423	25,969	4,127,971	1,598,521	931,524
16 Amortization Expense		4,337,100	1,701,400	1,136,595	298,060	6,894	707,544	43,365	1,218	1,717	272,990	105,713	61,603
17 Taxes Other Than Income		20,770,951	8,158,878	5,505,074	1,448,819	32,693	3,429,733	210,377	(6,592)	(3,848)	1,181,555	514,498	299,766
18 Income Taxes - Federal		14,095,518	3,713,571	6,621,997	1,318,002	33,517	1,086,510	57,909	(64,353)	(23,227)	1,338,837	(115,608)	128,365
19 Income Taxes - State		3,192,245	841,021	1,499,699	298,491	7,591	246,064	13,115	(14,574)	(5,260)	303,209	(26,182)	29,071
20 Income Taxes Deferred		(4,516,817)	(1,774,216)	(1,197,124)	(315,058)	(7,109)	(745,824)	(45,748)	1,433	837	(256,939)	(111,882)	(65,187)
21 Investment Tax Credit Adj		(309,840)	(121,706)	(82,119)	(21,612)	(488)	(51,161)	(3,138)	98	57	(17,625)	(7,675)	(4,472)
22 Misc Revenues & Expense		(332)	(130)	(87)	(23)	(1)	(54)	(3)	(0)	(0)	(21)	(8)	(5)
23													
24 Total Operating Expenses		225,882,433	86,244,534	62,852,981	15,994,123	395,128	35,350,776	2,177,407	(28,796)	46,912	14,719,406	4,940,317	3,189,645
25													
26													
27 Rate Base :													
28 Electric Plant In Service		3,693,733,589	1,449,013,858	967,991,985	253,845,483	5,871,333	602,586,582	36,932,338	1,037,610	1,462,596	232,494,993	90,031,676	52,465,135
29 Plant Held For Future Use		735,943	288,703	192,864	50,576	1,170	120,060	7,358	207	291	46,323	17,938	10,453
30 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
31 Pensions		-	-	-	-	-	-	-	-	-	-	-	-
32 Prepayments		5,157,463	2,023,220	1,351,582	354,438	8,198	841,376	51,568	1,449	2,042	324,627	125,709	73,256
33 Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
34 Materials & Supplies		1,186,523	465,461	310,944	81,542	1,886	193,566	11,864	333	470	74,683	28,921	16,853
35 Misc Deferred Debits		(9,383,164)	(3,680,919)	(2,458,983)	(644,842)	(14,915)	(1,530,746)	(93,819)	(2,636)	(3,715)	(590,605)	(228,707)	(133,277)
36 Cash Working Capital		4,898,703	1,891,617	1,325,175	342,613	8,763	781,470	48,555	343	1,487	314,728	112,905	71,047
37 Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
38 Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
39													
40 Total Rate Base Additions		3,696,329,057	1,450,001,939	968,713,567	254,029,810	5,876,435	602,992,308	36,957,864	1,037,306	1,463,171	232,664,748	90,088,442	52,503,467
41													
42 Rate Base Deductions :													
43 Accum Provision For Depreciation		(958,883,489)	(376,160,172)	(251,288,164)	(65,897,617)	(1,524,183)	(156,429,886)	(9,587,537)	(269,361)	(379,686)	(60,355,086)	(23,371,985)	(13,619,811)
44 Accum Provision For Amortization		(49,421,202)	(19,387,432)	(12,951,483)	(3,396,387)	(78,557)	(8,062,453)	(494,145)	(13,883)	(19,569)	(3,110,723)	(1,204,601)	(701,970)
45 Accum Deferred Income Taxes		(346,473,131)	(135,917,861)	(90,797,889)	(23,810,770)	(550,733)	(56,522,772)	(3,464,262)	(97,328)	(137,192)	(21,808,088)	(8,444,994)	(4,921,243)
46 Unamortized ITC		(595,969)	(233,793)	(156,182)	(40,957)	(947)	(97,225)	(5,959)	(167)	(236)	(37,512)	(14,526)	(8,465)
47 Customer Advance For Construction		(37,880,306)	(13,747,368)	(3,108,633)	(229,047)	(95,478)	(1,555,404)	(77,758)	(1,385,970)	(1,351,437)	(16,329,210)	-	-
48 Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
49 Misc Rate Base Deductions		(2,352,492)	(826,149)	(634,253)	(174,652)	(5,308)	(425,595)	(25,562)	(740)	(1,296)	(147,617)	(63,271)	(48,048)
50													
51 Total Rate Base Deductions		(1,395,606,589)	(546,272,775)	(358,936,604)	(93,549,430)	(2,255,205)	(223,093,335)	(13,655,224)	(1,767,450)	(1,889,416)	(101,788,236)	(33,099,377)	(19,299,536)
52													
53 Total Rate Base		2,300,722,468	903,729,165	609,776,963	160,480,380	3,621,229	379,898,973	23,302,640	(730,144)	(426,245)	130,876,512	56,989,065	33,203,932
54													
55 Calculated Return On Rate Base			6.72%	9.23%	8.23%	8.69%	6.22%	6.08%	32.79%	16.45%	9.34%	4.37%	6.59%
56													
57 Return On Rate Base	7.52%	172,956,273	67,937,629	45,839,841	12,064,075	272,225	28,558,816	1,751,770	(54,888)	(32,043)	9,838,611	4,284,140	2,496,098
58 Total Operating Expenses		226,135,046	88,632,688	59,383,494	15,616,732	381,026	36,985,479	2,288,766	32,437	59,551	13,927,350	5,535,482	3,292,042
59 Revenue Credits		(95,092,241)	(36,088,865)	(25,329,451)	(6,715,137)	(170,686)	(15,932,145)	(971,126)	(17,903)	(34,708)	(5,953,100)	(2,360,707)	(1,518,414)
60													
61 Total Revenue Requirements		303,999,078	120,481,451	79,893,883	20,965,670	482,565	49,612,150	3,069,411	(40,355)	(7,200)	17,812,862	7,458,914	4,269,726
62													
63													
64 Return On Rate Base @ Target ROR	7.52%	172,956,273	67,937,629	45,839,841	12,064,075	272,225	28,558,816	1,751,770	(54,888)	(32,043)	9,838,611	4,284,140	2,496,098
65 Total Op. exp. Adjusted for Taxes		226,135,046	88,632,688	59,383,494	15,616,732	381,026	36,985,479	2,288,766	32,437	59,551	13,927,350	5,535,482	3,292,042
66 Revenue Credits		(95,092,241)	(36,088,865)	(25,329,451)	(6,715,137)	(170,686)	(15,932,145)	(971,126)	(17,903)	(34,708)	(5,953,100)	(2,360,707)	(1,518,414)
67													
68 Total Target Revenue Requirements		303,999,078	120,481,451	79,893,883	20,965,670	482,565	49,612,150	3,069,411	(40,355)	(7,200)	17,812,862	7,458,914	4,269,726

Rocky Mountain Power
Cost Of Service By Rate Schedule - Transmission-Demand
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	
83	Operating Revenues	291,608,101	113,765,864	86,130,628	20,458,270	397,726	40,651,159	2,508,868	(224,347)	(71,100)	19,826,248	5,142,265	3,022,520	
84	Operating Expenses													
85	Operation & Maintenance Expenses	85,367,504	34,847,793	22,116,050	5,688,875	128,872	13,258,820	836,538	23,580	29,814	5,413,498	1,984,222	1,039,441	
86	Depreciation Expense	49,186,953	19,295,573	12,890,088	3,380,284	78,184	8,824,223	491,802	13,817	19,476	3,095,979	1,198,889	698,637	
87	Amortization Expense	3,252,825	1,276,050	852,446	223,545	5,170	630,658	32,524	914	1,288	204,743	79,285	46,203	
88	Taxes Other Than Income	15,578,213	6,119,158	4,128,805	1,086,614	24,519	2,572,299	157,782	(4,944)	(2,886)	886,166	385,873	224,824	
89	Income Taxes - Federal	10,518,886	3,467,705	4,771,022	866,155	9,204	552,718	31,102	(52,082)	(25,575)	1,009,197	(106,626)	(3,933)	
90	Income Taxes - State	2,382,237	785,339	1,080,504	196,160	2,084	125,175	7,044	(11,795)	(5,792)	228,555	(24,148)	(891)	
91	Income Taxes Deferred	(3,387,613)	(1,330,662)	(897,843)	(236,293)	(5,332)	(559,368)	(34,311)	1,075	628	(192,704)	(83,911)	(48,890)	
92	Investment Tax Credit Adj	(232,380)	(91,279)	(61,589)	(16,209)	(366)	(38,371)	(2,354)	74	43	(13,219)	(5,756)	(3,354)	
93	Misc Revenues & Expense	(249)	(103)	(64)	(16)	(0)	(38)	(2)	(0)	(0)	(16)	(6)	(3)	
94	Total Operating Expenses	162,666,375	64,369,574	44,879,420	11,189,114	242,336	24,466,116	1,520,125	(29,360)	16,995	10,632,198	3,427,822	1,952,036	
95														
96														
97	Rate Base :													
98	Electric Plant In Service	2,770,300,192	1,143,909,095	715,504,419	182,713,005	3,476,282	427,229,657	26,493,631	731,323	881,483	174,640,838	64,018,831	30,701,629	
99	Plant Held For Future Use	551,958	228,813	142,393	36,283	678	84,733	5,260	145	172	34,800	12,700	5,981	
100	Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
101	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	
102	Prepayments	3,868,097	1,517,415	1,013,686	265,828	6,148	631,032	38,676	1,087	1,532	243,470	94,282	54,942	
103	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
104	Materials & Supplies	889,892	349,096	233,208	61,156	1,415	145,175	8,898	250	352	56,013	21,690	12,640	
105	Misc Deferred Debits	(7,037,373)	(2,760,689)	(1,844,237)	(483,631)	(11,186)	(1,148,060)	(70,364)	(1,977)	(2,787)	(442,954)	(171,530)	(99,958)	
106	Cash Working Capital	3,598,841	1,415,214	968,687	247,971	5,970	563,286	35,158	171	912	231,506	81,587	48,379	
107	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
108	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
109														
110	Total Rate Base Additions	2,772,171,606	1,144,658,943	716,018,156	182,840,612	3,479,307	427,505,823	26,511,257	730,998	881,665	174,763,672	64,057,560	30,723,613	
111														
112	Rate Base Deductions :													
113	Accum Provision For Depreciation	(719,162,616)	(282,120,692)	(188,466,020)	(49,423,137)	(1,143,128)	(117,322,171)	(7,190,641)	(202,020)	(284,763)	(45,266,317)	(17,528,955)	(10,214,773)	
114	Accum Provision For Amortization	(37,065,902)	(14,540,574)	(9,713,612)	(2,547,290)	(58,918)	(6,046,840)	(370,609)	(10,412)	(14,677)	(2,333,042)	(903,450)	(526,477)	
115	Accum Deferred Income Taxes	(259,854,848)	(101,938,396)	(68,098,417)	(17,858,077)	(413,049)	(42,392,079)	(2,598,197)	(72,996)	(102,894)	(16,356,066)	(6,333,745)	(3,690,932)	
116	Unamortized ITC	(446,977)	(175,344)	(117,136)	(30,718)	(710)	(72,919)	(4,469)	(126)	(177)	(28,134)	(10,895)	(6,349)	
117	Customer Advance For Construction	(28,410,229)	(10,310,526)	(2,331,475)	(171,785)	(71,608)	(1,166,553)	(58,319)	(1,039,478)	(1,013,578)	(12,246,907)	-	-	
118	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
119	Misc Rate Base Deductions	(1,773,400)	(623,155)	(478,056)	(131,610)	(3,996)	(320,670)	(19,262)	(558)	(976)	(111,281)	(47,674)	(36,164)	
120														
121	Total Rate Base Deductions	(1,046,713,973)	(409,708,686)	(269,204,716)	(70,162,618)	(1,691,409)	(167,321,232)	(10,241,496)	(1,325,589)	(1,417,064)	(76,341,748)	(24,824,718)	(14,474,695)	
122														
123	Total Rate Base	1,725,457,633	734,950,257	446,813,439	112,677,994	1,787,898	260,184,592	16,269,761	(594,591)	(535,399)	98,421,923	39,232,841	16,248,918	
124														
125	Calculated Return On Rate Base		6.72%	9.23%	8.23%	8.69%	6.22%	6.08%	32.79%	16.45%	9.34%	4.37%	6.59%	
126														
127	Return On Rate Base	7.52%	129,710,874	55,249,714	33,589,096	8,470,542	134,405	19,559,316	1,223,075	(44,698)	7,398,845	2,949,320	1,221,509	
128	Total Operating Expenses		162,921,576	66,311,721	42,337,156	10,924,136	235,373	25,585,688	1,597,876	20,505	10,036,556	3,837,550	2,002,145	
129	Revenue Credits		(53,995,788)	(22,101,074)	(14,074,759)	(3,595,907)	(70,828)	(8,358,217)	(517,847)	(9,511)	(14,153)	(3,389,713)	(1,243,939)	
130														
131	Total Revenue Requirements		238,636,662	99,460,360	61,851,493	15,798,771	298,950	36,786,787	2,303,104	(33,705)	14,045,688	5,542,931	2,603,813	
132														
133														
134	Return On Rate Base @ Target ROR	7.52%	129,710,874	55,249,714	33,589,096	8,470,542	134,405	19,559,316	1,223,075	(44,698)	7,398,845	2,949,320	1,221,509	
135	Total Op. exp. Adjusted for Taxes		162,921,576	66,311,721	42,337,156	10,924,136	235,373	25,585,688	1,597,876	20,505	10,036,556	3,837,550	2,002,145	
136	Revenue Credits		(53,995,788)	(22,101,074)	(14,074,759)	(3,595,907)	(70,828)	(8,358,217)	(517,847)	(9,511)	(14,153)	(3,389,713)	(1,243,939)	
137														
138	Total Target Revenue Requirements		238,636,662	99,460,360	61,851,493	15,798,771	298,950	36,786,787	2,303,104	(33,705)	14,045,688	5,542,931	2,603,813	

Rocky Mountain Power
Cost Of Service By Rate Schedule - Transmission-Energ
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
			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													
153	Operating Revenues		106,469,259	33,218,655	33,018,862	8,737,345	312,130	18,331,613	1,084,683	(43,888)	47,877	7,118,941	2,288,428	2,354,612
154	Operating Expenses													
155	Operation & Maintenance Expenses		37,363,501	13,150,540	10,066,104	2,771,518	88,913	6,720,161	409,255	11,970	20,854	2,355,930	998,717	769,539
156	Depreciation Expense		16,395,651	6,431,811	4,296,705	1,126,768	26,062	2,674,761	163,935	4,606	6,492	1,031,993	399,632	232,886
157	Amortization Expense		1,084,275	425,350	284,149	74,515	1,723	176,886	10,841	305	429	68,248	26,428	15,401
158	Taxes Other Than Income		5,192,738	2,039,719	1,376,268	362,205	8,173	857,433	52,594	(1,648)	(962)	295,389	128,624	74,941
159	Income Taxes - Federal		3,576,632	245,866	1,850,975	451,847	24,313	533,792	26,808	(12,272)	2,348	329,640	(8,982)	132,297
160	Income Taxes - State		810,008	55,682	419,195	102,331	5,506	120,889	6,071	(2,779)	532	74,654	(2,034)	29,962
161	Income Taxes Deferred		(1,129,204)	(443,554)	(299,281)	(78,764)	(1,777)	(186,456)	(11,437)	358	209	(64,235)	(27,970)	(16,297)
162	Investment Tax Credit Adj		(77,460)	(30,426)	(20,530)	(5,403)	(122)	(12,790)	(785)	25	14	(4,406)	(1,919)	(1,118)
163	Misc Revenues & Expense		(83)	(27)	(23)	(6)	(0)	(16)	(1)	(0)	(0)	(5)	(2)	(2)
164	Total Operating Expenses		63,216,058	21,874,960	17,973,561	4,805,009	152,792	10,884,660	657,282	565	29,917	4,087,207	1,512,495	1,237,610
165														
166														
167	Rate Base :													
168	Electric Plant In Service		923,433,397	305,104,763	252,487,567	71,132,478	2,395,051	175,356,925	10,438,707	306,287	581,113	57,854,155	26,012,845	21,763,506
169	Plant Held For Future Use		183,986	59,890	50,471	14,293	492	35,327	2,099	62	119	11,523	5,238	4,472
170	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
171	Pensions		-	-	-	-	-	-	-	-	-	-	-	-
172	Prepayments		1,289,366	505,805	337,895	88,609	2,049	210,344	12,892	362	511	81,157	31,427	18,314
173	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
174	Materials & Supplies		296,631	116,365	77,736	20,385	472	48,392	2,966	83	117	18,671	7,230	4,213
175	Misc Deferred Debits		(2,345,791)	(920,230)	(614,746)	(161,210)	(3,729)	(382,687)	(23,455)	(659)	(929)	(147,651)	(57,177)	(33,319)
176	Cash Working Capital		1,299,862	476,402	356,488	94,642	2,793	218,183	13,398	172	574	83,223	31,318	22,668
177	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
178	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
179														
180	Total Rate Base Additions		924,157,451	305,342,996	252,695,411	71,189,198	2,397,128	175,486,484	10,446,606	306,308	581,506	57,901,076	26,030,882	21,779,855
181														
182	Rate Base Deductions :													
183	Accum Provision For Depreciation		(239,720,872)	(94,039,481)	(62,822,144)	(16,474,480)	(381,055)	(39,107,715)	(2,396,896)	(67,341)	(94,924)	(15,088,769)	(5,843,031)	(3,405,038)
184	Accum Provision For Amortization		(12,355,301)	(4,846,858)	(3,237,871)	(849,097)	(19,639)	(2,015,613)	(123,536)	(3,471)	(4,892)	(777,681)	(301,150)	(175,492)
185	Accum Deferred Income Taxes		(86,618,283)	(33,979,465)	(22,699,472)	(5,952,692)	(137,683)	(14,130,693)	(866,066)	(24,332)	(34,298)	(5,452,022)	(2,111,248)	(1,230,311)
186	Unamortized ITC		(148,992)	(58,448)	(39,045)	(10,239)	(237)	(24,306)	(1,490)	(42)	(59)	(9,378)	(3,632)	(2,116)
187	Customer Advance For Construction		(9,470,076)	(3,436,842)	(777,158)	(57,262)	(23,869)	(388,851)	(19,440)	(346,493)	(337,859)	(4,082,302)	-	-
188	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
189	Misc Rate Base Deductions		(579,091)	(202,994)	(156,196)	(43,042)	(1,313)	(104,926)	(6,300)	(183)	(320)	(36,336)	(15,598)	(11,884)
190														
191	Total Rate Base Deductions		(348,892,616)	(136,564,088)	(89,731,887)	(23,386,812)	(563,796)	(55,772,104)	(3,413,728)	(441,860)	(472,353)	(25,446,488)	(8,274,659)	(4,824,841)
192														
193	Total Rate Base		575,264,835	168,778,908	162,963,524	47,802,386	1,833,332	119,714,381	7,032,879	(135,553)	109,153	32,454,588	17,756,223	16,955,014
194														
195	Calculated Return On Rate Base			6.72%	9.23%	8.23%	8.69%	6.22%	6.08%	32.79%	16.45%	9.34%	4.37%	6.59%
196														
197	Return On Rate Base	7.52%	43,245,399	12,687,915	12,250,745	3,593,533	137,820	8,999,501	528,695	(10,190)	8,206	2,439,766	1,334,820	1,274,589
198	Total Operating Expenses		63,213,470	22,320,967	17,046,337	4,692,595	145,652	11,399,790	690,891	11,933	26,681	3,890,795	1,697,932	1,289,897
199	Revenue Credits		(41,096,453)	(13,987,791)	(11,254,692)	(3,119,230)	(99,858)	(7,573,928)	(453,278)	(8,392)	(20,555)	(2,563,387)	(1,116,769)	(898,573)
200														
201	Total Revenue Requirements		65,362,416	21,021,091	18,042,390	5,166,899	183,615	12,825,363	766,307	(6,650)	14,331	3,767,174	1,915,984	1,665,912
202														
203														
204	Return On Rate Base @ Target ROR	7.52%	43,245,399	12,687,915	12,250,745	3,593,533	137,820	8,999,501	528,695	(10,190)	8,206	2,439,766	1,334,820	1,274,589
205	Total Op. exp. Adjusted for Taxes		63,213,470	22,320,967	17,046,337	4,692,595	145,652	11,399,790	690,891	11,933	26,681	3,890,795	1,697,932	1,289,897
206	Revenue Credits		(41,096,453)	(13,987,791)	(11,254,692)	(3,119,230)	(99,858)	(7,573,928)	(453,278)	(8,392)	(20,555)	(2,563,387)	(1,116,769)	(898,573)
207														
208	Total Target Revenue Requirements		65,362,416	21,021,091	18,042,390	5,166,899	183,615	12,825,363	766,307	(6,650)	14,331	3,767,174	1,915,984	1,665,912

Distribution Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution 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
			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		107,155,399	63,442,566	25,883,915	5,379,419	1,095,853	512,344	1,293,442	53,344	17,945	9,355,404	74,727	46,438
15	Depreciation Expense		90,626,189	55,965,591	20,080,611	3,699,073	1,524,169	117,139	1,235,407	52,396	24,239	7,911,643	7,960	7,960
16	Amortization Expense		5,784,817	3,644,725	1,266,171	232,897	48,398	3,358	77,313	3,037	1,505	506,957	228	228
17	Taxes Other Than Income		20,929,639	13,308,437	4,513,357	845,659	103,049	(1,684)	283,859	4,182	(862)	1,773,244	176	223
18	Income Taxes - Federal		35,715,109	19,780,697	9,840,153	1,582,050	212,592	4,252	374,861	38,786	878	3,880,053	313	474
19	Income Taxes - State		8,088,484	4,479,780	2,228,522	358,291	48,146	963	84,896	8,784	199	878,725	71	107
20	Income Taxes Deferred		(31,262,403)	(19,878,686)	(6,890,927)	(1,263,154)	(153,923)	2,515	(423,997)	(6,246)	1,287	(2,648,677)	(262)	(333)
21	Investment Tax Credit Adj		(311,741)	(198,226)	(68,715)	(12,596)	(1,535)	25	(4,228)	(62)	13	(26,412)	(3)	(3)
22	Misc Revenues & Expense		(65,434)	(25,669)	(17,148)	(4,497)	(104)	(10,675)	(654)	(18)	(26)	(4,119)	(1,595)	(929)
23														
24	Total Operating Expenses		236,660,057	140,519,215	56,935,940	10,817,143	2,876,645	628,237	2,920,897	154,203	45,177	21,626,819	81,616	54,165
25														
26														
27	Rate Base :													
28	Electric Plant In Service		3,601,692,194	2,269,246,684	788,332,398	145,004,464	30,133,033	2,090,621	48,135,660	1,891,016	936,737	315,637,449	142,067	142,067
29	Plant Held For Future Use		5,718,996	2,946,348	1,821,863	384,159	1,935	-	93,971	1,286	563	468,871	-	-
30	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
31	Pensions		-	-	-	-	-	-	-	-	-	-	-	-
32	Prepayments		4,424,587	2,787,712	968,446	178,134	37,018	2,568	59,133	2,323	1,151	387,753	175	175
33	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
34	Materials & Supplies		20,692,855	13,037,536	4,529,218	833,096	173,124	12,011	276,555	10,864	5,382	1,813,436	816	816
35	Misc Deferred Debits		(57,075,373)	(35,960,347)	(12,492,563)	(2,297,860)	(477,513)	(33,130)	(762,797)	(29,967)	(14,844)	(5,001,850)	(2,251)	(2,251)
36	Cash Working Capital		6,378,389	3,767,958	1,552,383	315,039	61,906	27,087	76,571	3,393	950	566,690	3,951	2,460
37	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
38	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
39														
40	Total Rate Base Additions		3,581,831,648	2,255,825,891	784,711,746	144,417,033	29,929,503	2,099,157	47,879,092	1,878,916	929,937	313,872,349	144,757	143,267
41														
42	Rate Base Deductions :													
43	Accum Provision For Depreciation		(1,150,091,259)	(715,405,097)	(251,792,990)	(46,921,134)	(17,907,120)	(1,108,541)	(15,133,720)	(641,279)	(291,119)	(100,739,598)	(75,330)	(75,330)
44	Accum Provision For Amortization		(37,821,909)	(23,829,699)	(8,278,396)	(1,522,714)	(316,431)	(21,954)	(505,480)	(19,858)	(9,837)	(3,314,556)	(1,492)	(1,492)
45	Accum Deferred Income Taxes		(342,641,119)	(217,458,364)	(74,822,481)	(13,634,935)	(1,648,246)	(137,654)	(4,622,872)	(174,631)	(91,021)	(30,032,207)	(9,354)	(9,354)
46	Unamortized ITC		(599,626)	(380,082)	(131,229)	(23,987)	(2,959)	(239)	(8,073)	(306)	(158)	(52,561)	(16)	(16)
47	Customer Advance For Construction		(17,384,926)	(6,309,267)	(1,426,687)	(105,120)	(43,819)	(713,843)	(35,687)	(636,082)	(620,233)	(7,494,187)	-	-
48	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
49	Misc Rate Base Deductions		(2,366,927)	(1,047,517)	(598,858)	(149,830)	(11,506)	(280,323)	(28,781)	(967)	(1,180)	(170,987)	(41,521)	(35,457)
50														
51	Total Rate Base Deductions		(1,550,905,765)	(964,430,026)	(337,050,643)	(62,357,720)	(19,930,081)	(2,262,554)	(20,334,612)	(1,473,122)	(1,013,548)	(141,804,096)	(127,714)	(121,649)
52														
53	Total Rate Base		2,030,925,883	1,291,395,865	447,661,103	82,059,313	9,999,422	(163,397)	27,544,479	405,794	(83,611)	172,068,253	17,044	21,618
54														
55	Calculated Return On Rate Base			6.72%	9.23%	8.23%	8.69%	6.22%	6.08%	32.79%	16.45%	9.34%	4.37%	6.59%
56														
57	Return On Rate Base	7.52%	152,674,378	97,080,382	33,652,819	6,168,790	751,704	(12,283)	2,070,650	30,505	(6,285)	12,935,191	1,281	1,625
58	Total Operating Expenses		236,351,915	143,931,800	54,388,854	10,624,170	2,837,704	627,534	3,052,527	120,171	47,657	20,585,473	81,794	54,232
59	Revenue Credits		(29,154,573)	(13,697,645)	(9,149,362)	(1,684,182)	(184,126)	(921,795)	(513,465)	(14,710)	(2,401)	(2,979,987)	(4,122)	(2,779)
60														
61	Total Revenue Requirements		359,871,720	227,314,537	78,892,310	15,108,777	3,405,282	(306,544)	4,609,712	135,967	38,970	30,540,677	78,953	53,078
62														
63														
64	Return On Rate Base @ Target ROR	7.52%	152,674,378	97,080,382	33,652,819	6,168,790	751,704	(12,283)	2,070,650	30,505	(6,285)	12,935,191	1,281	1,625
65	Total Op. exp. Adjusted for Taxes		236,351,915	143,931,800	54,388,854	10,624,170	2,837,704	627,534	3,052,527	120,171	47,657	20,585,473	81,794	54,232
66	Revenue Credits		(29,154,573)	(13,697,645)	(9,149,362)	(1,684,182)	(184,126)	(921,795)	(513,465)	(14,710)	(2,401)	(2,979,987)	(4,122)	(2,779)
67														
68	Total Target Revenue Requirements		359,871,720	227,314,537	78,892,310	15,108,777	3,405,282	(306,544)	4,609,712	135,967	38,970	30,540,677	78,953	53,078

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Substations Summary
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
Operating Revenues		67,901,365	33,434,878	22,743,141	4,486,587	116,764	70,024	941,360	(3,362)	(9,274)	6,103,121	11,291	6,834
Operating Expenses													
Operation & Maintenance Expenses		16,750,341	8,972,582	4,940,213	1,038,648	49,756	77,987	254,081	5,081	2,171	1,391,169	11,537	7,116
Depreciation Expense		14,536,063	7,591,623	4,541,405	952,328	12,107	520	236,101	3,537	1,575	1,196,797	35	35
Amortization Expense		904,115	569,638	197,891	36,400	7,564	525	12,083	475	235	79,233	36	36
Taxes Other Than Income		3,271,115	2,079,990	721,026	132,169	16,106	(263)	44,365	654	(135)	277,142	27	35
Income Taxes - Federal		8,549,021	4,291,945	2,777,590	507,533	44,637	2,127	103,046	(560)	(1,400)	823,749	193	163
Income Taxes - State		1,936,117	972,007	629,047	114,942	10,109	482	23,337	(127)	(317)	186,556	44	37
Income Taxes Deferred		(4,957,696)	(3,152,428)	(1,092,786)	(200,315)	(24,410)	399	(67,239)	(991)	204	(420,036)	(42)	(53)
Investment Tax Credit Adj		(48,722)	(30,981)	(10,739)	(1,969)	(240)	4	(661)	(10)	2	(4,128)	(0)	(1)
Misc Revenues & Expense		(10,227)	(4,012)	(2,680)	(703)	(16)	(1,668)	(102)	(3)	(4)	(644)	(249)	(145)
Total Operating Expenses		40,930,127	21,290,364	12,700,966	2,579,033	115,612	80,111	605,011	8,056	2,332	3,529,838	11,681	7,223
Rate Base :													
Electric Plant In Service		576,756,696	308,420,841	174,156,539	36,480,392	519,542	23,875	9,068,239	138,159	61,713	47,884,152	1,622	1,622
Plant Held For Future Use		893,828	460,488	284,741	60,041	302	-	14,687	201	88	73,280	-	-
Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
Pensions		-	-	-	-	-	-	-	-	-	-	-	-
Prepayments		691,523	435,694	151,359	27,841	5,786	401	9,242	363	180	60,602	27	27
Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
Materials & Supplies		3,234,108	2,037,650	707,876	130,205	27,058	1,877	43,223	1,698	841	283,424	128	128
Misc Deferred Debits		(8,920,370)	(5,620,280)	(1,952,476)	(359,135)	(74,631)	(5,178)	(119,218)	(4,684)	(2,320)	(781,744)	(352)	(352)
Cash Working Capital		1,037,479	594,798	269,544	55,002	8,477	4,230	13,154	403	120	90,748	618	384
Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
Total Rate Base Additions		573,693,265	306,329,192	173,617,584	36,394,345	486,533	25,206	9,029,326	136,141	60,622	47,610,463	2,043	1,810
Rate Base Deductions :													
Accum Provision For Depreciation		(164,978,236)	(86,354,215)	(51,376,014)	(10,763,426)	(150,855)	(6,871)	(2,674,507)	(40,647)	(18,148)	(13,592,617)	(467)	(467)
Accum Provision For Amortization		(5,911,226)	(3,724,369)	(1,293,839)	(237,987)	(49,455)	(3,431)	(79,002)	(3,104)	(1,537)	(518,035)	(233)	(233)
Accum Deferred Income Taxes		(54,153,581)	(34,347,391)	(11,838,594)	(2,160,672)	(263,852)	(21,648)	(729,847)	(27,596)	(14,325)	(4,746,714)	(1,471)	(1,471)
Unamortized ITC		(93,716)	(59,403)	(20,510)	(3,749)	(462)	(37)	(1,262)	(48)	(25)	(8,215)	(3)	(3)
Customer Advance For Construction		(2,717,108)	(986,082)	(222,978)	(16,429)	(6,848)	(111,567)	(5,577)	(99,414)	(96,937)	(1,171,274)	-	-
Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
Misc Rate Base Deductions		(369,929)	(163,718)	(93,596)	(23,417)	(1,798)	(43,812)	(4,498)	(151)	(184)	(26,724)	(6,489)	(5,542)
Total Rate Base Deductions		(228,223,796)	(125,635,178)	(64,846,532)	(13,205,680)	(473,272)	(187,367)	(3,494,694)	(170,960)	(131,156)	(20,063,579)	(8,663)	(7,715)
Total Rate Base		345,469,468	180,694,014	108,772,052	23,188,665	13,261	(162,161)	5,534,632	(34,818)	(70,534)	27,546,884	(6,620)	(5,906)
Calculated Return On Rate Base			6.72%	9.23%	8.23%	8.69%	6.22%	6.08%	32.79%	16.45%	9.34%	4.37%	6.59%
Return On Rate Base	7.52%	25,970,586	13,583,630	8,176,914	1,743,203	997	(12,190)	416,065	(2,617)	(5,302)	2,070,831	(498)	(444)
Total Operating Expenses		40,598,114	21,767,857	12,082,079	2,524,502	115,560	79,414	631,460	10,976	4,423	3,363,127	11,512	7,205
Revenue Credits		(4,900,498)	(2,299,181)	(1,538,105)	(282,674)	(31,257)	(156,780)	(86,391)	(2,487)	(402)	(502,046)	(701)	(472)
Total Revenue Requirements		61,668,203	33,052,307	18,720,888	3,985,030	85,299	(89,557)	961,134	5,871	(1,281)	4,931,911	10,313	6,289
Return On Rate Base @ Target ROR	7.52%	25,970,586	13,583,630	8,176,914	1,743,203	997	(12,190)	416,065	(2,617)	(5,302)	2,070,831	(498)	(444)
Total Op. exp. Adjusted for Taxes		40,598,114	21,767,857	12,082,079	2,524,502	115,560	79,414	631,460	10,976	4,423	3,363,127	11,512	7,205
Revenue Credits		(4,900,498)	(2,299,181)	(1,538,105)	(282,674)	(31,257)	(156,780)	(86,391)	(2,487)	(402)	(502,046)	(701)	(472)
Total Target Revenue Requirements		61,668,203	33,052,307	18,720,888	3,985,030	85,299	(89,557)	961,134	5,871	(1,281)	4,931,911	10,313	6,289

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Poles & Wires
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	
	Operating Revenues	208,121,395	118,640,658	53,520,088	10,732,488	3,051,606	190,450	2,158,581	(35,609)	(39,001)	19,848,611	33,907	19,616	
153	Operating Expenses													
154	Operation & Maintenance Expenses	80,429,778	48,502,168	18,793,619	3,928,073	826,413	245,758	909,911	42,083	12,832	7,109,692	36,704	22,525	
155	Depreciation Expense	45,250,589	26,476,226	10,696,670	2,238,587	1,458,422	1,667	557,686	8,614	3,857	3,808,634	113	113	
156	Amortization Expense	2,899,433	1,826,788	634,623	116,731	24,258	1,683	38,750	1,522	754	254,094	114	114	
157	Taxes Other Than Income	10,490,236	6,670,380	2,312,281	423,857	51,649	(844)	142,274	2,096	(432)	888,775	88	112	
158	Income Taxes - Federal	5,939,846	2,248,619	2,429,152	442,405	(18,294)	(17,451)	3,393	(19,568)	(11,094)	884,832	(1,026)	(1,120)	
159	Income Taxes - State	1,345,211	509,250	550,136	100,192	(4,143)	(3,952)	768	(4,432)	(2,513)	200,390	(232)	(254)	
160	Income Taxes Deferred	(15,301,661)	(9,729,799)	(3,372,825)	(618,262)	(75,339)	1,231	(207,529)	(3,057)	630	(1,296,419)	(128)	(163)	
161	Investment Tax Credit Adj	(156,249)	(99,354)	(34,441)	(6,313)	(769)	13	(2,119)	(31)	6	(13,238)	(1)	(2)	
162	Misc Revenues & Expense	(32,797)	(12,866)	(8,595)	(2,254)	(52)	(5,350)	(328)	(9)	(13)	(2,064)	(799)	(466)	
163														
164	Total Operating Expenses	130,864,386	76,391,412	32,000,619	6,623,016	2,262,144	222,754	1,442,806	27,218	4,027	11,834,696	34,833	20,860	
165														
166														
167	Rate Base :													
168	Electric Plant In Service	1,849,618,076	1,129,995,545	421,558,504	88,112,835	27,283,495	76,564	22,017,445	346,409	155,606	160,061,267	5,203	5,203	
169	Plant Held For Future Use	2,866,443	1,476,752	913,144	192,546	970	-	47,099	644	282	235,005	-	-	
170	Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
171	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	
172	Prepayments	2,217,667	1,397,241	485,399	89,283	18,554	1,287	29,639	1,164	577	194,347	87	87	
173	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
174	Materials & Supplies	10,371,557	6,534,601	2,270,109	417,560	86,772	6,020	138,613	5,445	2,697	908,920	409	409	
175	Misc Deferred Debits	(28,606,998)	(18,023,843)	(6,261,452)	(1,151,720)	(239,336)	(16,605)	(382,325)	(15,020)	(7,440)	(2,506,999)	(1,128)	(1,128)	
176	Cash Working Capital	3,331,275	1,969,945	808,735	166,840	32,411	13,185	38,772	1,338	361	296,525	1,956	1,206	
177	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
178	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
179														
180	Total Rate Base Additions	1,839,798,020	1,123,350,241	419,774,439	87,827,344	27,182,865	80,452	21,889,243	339,982	152,084	159,189,065	6,527	5,777	
181														
182	Rate Base Deductions :													
183	Accum Provision For Depreciation	(624,696,546)	(371,772,743)	(144,694,534)	(30,286,688)	(17,117,478)	(22,035)	(7,542,030)	(116,191)	(52,002)	(53,089,849)	(1,497)	(1,497)	
184	Accum Provision For Amortization	(18,956,884)	(11,943,788)	(4,149,251)	(763,206)	(158,600)	(11,004)	(253,354)	(9,953)	(4,930)	(1,661,303)	(748)	(748)	
185	Accum Deferred Income Taxes	(168,650,226)	(107,144,014)	(36,761,011)	(6,681,953)	(794,092)	(68,307)	(2,279,440)	(85,973)	(45,114)	(14,781,038)	(4,642)	(4,642)	
186	Unamortized ITC	(300,541)	(190,503)	(65,774)	(12,023)	(1,483)	(120)	(4,046)	(153)	(79)	(26,344)	(8)	(8)	
187	Customer Advance For Construction	(8,713,575)	(3,162,296)	(715,076)	(52,688)	(21,963)	(357,788)	(17,887)	(318,814)	(310,870)	(3,756,194)	-	-	
188	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
189	Misc Rate Base Deductions	(1,186,338)	(525,031)	(300,156)	(75,097)	(5,767)	(140,502)	(14,425)	(485)	(592)	(85,701)	(20,811)	(17,771)	
190														
191	Total Rate Base Deductions	(822,504,110)	(494,738,374)	(186,685,802)	(37,871,655)	(18,099,382)	(599,756)	(10,111,182)	(531,568)	(413,587)	(73,400,430)	(27,706)	(24,666)	
192														
193	Total Rate Base	1,017,293,910	628,611,867	233,088,637	49,955,689	9,083,483	(519,304)	11,778,061	(191,586)	(261,503)	85,788,635	(21,179)	(18,889)	
194														
195	Calculated Return On Rate Base		6.72%	9.23%	8.23%	8.69%	6.22%	6.08%	32.79%	16.45%	9.34%	4.37%	6.59%	
196														
197	Return On Rate Base	7.52%	76,474,832	47,255,750	17,522,384	3,755,407	682,849	(39,039)	885,413	(14,402)	(19,658)	6,449,141	(1,592)	(1,420)
198	Total Operating Expenses		130,604,862	78,052,554	30,674,399	6,505,539	2,226,770	220,520	1,499,092	43,285	11,781	11,315,509	34,611	20,802
199	Revenue Credits		(14,603,243)	(6,861,105)	(4,582,820)	(843,602)	(92,218)	(461,668)	(257,187)	(7,367)	(1,203)	(1,492,615)	(2,065)	(1,392)
200														
201	Total Revenue Requirements		192,476,451	118,447,198	43,613,962	9,417,344	2,817,400	(280,186)	2,127,318	21,515	(9,080)	16,272,035	30,955	17,990
202														
203														
204	Return On Rate Base @ Target ROR	7.52%	76,474,832	47,255,750	17,522,384	3,755,407	682,849	(39,039)	885,413	(14,402)	(19,658)	6,449,141	(1,592)	(1,420)
205	Total Op. exp. Adjusted for Taxes		130,604,862	78,052,554	30,674,399	6,505,539	2,226,770	220,520	1,499,092	43,285	11,781	11,315,509	34,611	20,802
206	Revenue Credits		(14,603,243)	(6,861,105)	(4,582,820)	(843,602)	(92,218)	(461,668)	(257,187)	(7,367)	(1,203)	(1,492,615)	(2,065)	(1,392)
207														
208	Total Target Revenue Requirements		192,476,451	118,447,198	43,613,962	9,417,344	2,817,400	(280,186)	2,127,318	21,515	(9,080)	16,272,035	30,955	17,990

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Transformers
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
		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	64,578,997	38,601,560	16,978,113	1,800,431	312,842	89,957	1,277,599	(25,582)	42,004	5,479,323	14,099	8,650	
223	Operating Expenses													
224	Operation & Maintenance Expenses	5,240,992	3,130,524	1,206,883	230,629	39,694	95,636	72,619	2,386	1,514	438,263	14,124	8,719	
225	Depreciation Expense	15,394,331	9,908,511	3,526,562	381,655	46,383	635	361,275	2,493	8,843	1,157,888	43	43	
226	Amortization Expense	1,105,235	696,354	241,912	44,487	9,247	642	14,771	580	287	96,858	44	44	
227	Taxes Other Than Income	3,998,773	2,542,682	881,418	161,570	19,688	(322)	54,233	799	(165)	338,792	34	43	
228	Income Taxes - Federal	12,414,084	7,318,069	3,229,170	417,516	114,441	5,906	196,608	(2,514)	7,362	1,126,641	461	425	
229	Income Taxes - State	2,811,446	1,657,340	731,318	94,556	25,918	1,338	44,526	(569)	1,667	255,153	104	96	
230	Income Taxes Deferred	(6,141,413)	(3,905,113)	(1,353,704)	(248,143)	(30,238)	494	(83,293)	(1,227)	253	(520,325)	(52)	(65)	
231	Investment Tax Credit Adj	(59,561)	(37,873)	(13,128)	(2,407)	(293)	5	(808)	(12)	2	(5,046)	(0)	(1)	
232	Misc Revenues & Expense	(12,502)	(4,904)	(3,276)	(859)	(20)	(2,040)	(125)	(4)	(5)	(787)	(305)	(178)	
233														
234	Total Operating Expenses	34,751,386	21,305,589	8,447,154	1,079,014	224,819	102,295	659,807	1,933	19,760	2,887,437	14,453	9,126	
235														
236														
237	Rate Base :													
238	Electric Plant In Service	655,641,635	421,947,950	150,155,332	16,315,656	1,996,568	29,186	15,346,750	107,606	375,402	49,363,218	1,983	1,983	
239	Plant Held For Future Use	1,092,660	562,923	348,081	73,397	370	-	17,954	246	108	89,582	-	-	
240	Electric Plant Acquisition Adj	-	-	-	-	-	-	-	-	-	-	-	-	
241	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	
242	Prepayments	845,352	532,614	185,029	34,034	7,073	491	11,298	444	220	74,083	33	33	
243	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
244	Materials & Supplies	3,953,534	2,490,925	865,343	159,170	33,077	2,295	52,838	2,076	1,028	346,471	156	156	
245	Misc Deferred Debits	(10,904,702)	(6,870,509)	(2,386,803)	(439,024)	(91,233)	(6,330)	(145,738)	(5,725)	(2,836)	(955,643)	(430)	(430)	
246	Cash Working Capital	1,125,287	668,063	273,369	52,881	10,946	5,220	14,393	426	258	98,500	759	473	
247	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
248	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
249														
250	Total Rate Base Additions	651,753,766	419,331,966	149,440,352	16,196,113	1,956,800	30,861	15,297,494	105,071	374,180	49,016,212	2,501	2,215	
251														
252	Rate Base Deductions :													
253	Accum Provision For Depreciation	(176,484,041)	(113,565,232)	(40,408,168)	(4,407,400)	(542,827)	(8,400)	(4,120,818)	(29,331)	(100,733)	(13,299,992)	(571)	(571)	
254	Accum Provision For Amortization	(7,226,175)	(4,552,853)	(1,581,653)	(290,926)	(60,457)	(4,194)	(96,576)	(3,794)	(1,879)	(633,272)	(285)	(285)	
255	Accum Deferred Income Taxes	(66,879,278)	(42,394,932)	(14,635,183)	(2,674,780)	(329,596)	(26,615)	(900,479)	(34,077)	(17,623)	(5,862,377)	(1,809)	(1,809)	
256	Unamortized ITC	(114,563)	(72,618)	(25,072)	(4,583)	(565)	(46)	(1,542)	(58)	(30)	(10,042)	(3)	(3)	
257	Customer Advance For Construction	(3,321,528)	(1,205,436)	(272,580)	(20,084)	(8,372)	(136,385)	(6,818)	(121,529)	(118,501)	(1,431,824)	-	-	
258	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
259	Misc Rate Base Deductions	(452,220)	(200,136)	(114,416)	(28,626)	(2,198)	(53,558)	(5,499)	(185)	(226)	(32,668)	(7,933)	(6,774)	
260														
261	Total Rate Base Deductions	(254,477,806)	(161,991,206)	(57,037,073)	(7,426,399)	(944,015)	(229,198)	(5,131,732)	(188,974)	(238,991)	(21,270,176)	(10,600)	(9,442)	
262														
263	Total Rate Base	397,275,960	257,340,760	92,403,279	8,769,714	1,012,785	(198,337)	10,165,762	(83,902)	135,188	27,746,036	(8,099)	(7,226)	
264														
265	Calculated Return On Rate Base		6.72%	9.23%	8.23%	8.69%	6.22%	6.08%	32.79%	16.45%	9.34%	4.37%	6.59%	
266														
267	Return On Rate Base	7.52%	29,865,127	19,345,531	6,946,395	659,261	76,136	(14,910)	764,209	(6,307)	10,163	2,085,802	(609)	(543)
268	Total Operating Expenses	34,763,834	21,985,626	7,921,401	1,058,391	220,875	101,441	708,388	8,969	15,751	2,719,520	14,369	9,104	
269	Revenue Credits	(5,684,932)	(2,669,871)	(1,784,133)	(328,265)	(36,006)	(180,357)	(100,150)	(2,873)	(468)	(581,460)	(807)	(544)	
270														
271	Total Revenue Requirements	58,944,030	38,661,287	13,083,664	1,389,387	261,005	(93,825)	1,372,447	(211)	25,446	4,223,862	12,953	8,017	
272														
273														
274	Return On Rate Base @ Target ROR	7.52%	29,865,127	19,345,531	6,946,395	659,261	76,136	(14,910)	764,209	(6,307)	10,163	2,085,802	(609)	(543)
275	Total Op. exp. Adjusted for Taxes	34,763,834	21,985,626	7,921,401	1,058,391	220,875	101,441	708,388	8,969	15,751	2,719,520	14,369	9,104	
276	Revenue Credits	(5,684,932)	(2,669,871)	(1,784,133)	(328,265)	(36,006)	(180,357)	(100,150)	(2,873)	(468)	(581,460)	(807)	(544)	
277														
278	Total Target Revenue Requirements	58,944,030	38,661,287	13,083,664	1,389,387	261,005	(93,825)	1,372,447	(211)	25,446	4,223,862	12,953	8,017	

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Services
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
		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		37,800,543	28,341,453	3,642,868	391,314	97,125	56,889	84,415	303,134	32,184	4,836,811	8,889	5,462	
Operating Expenses														
Operation & Maintenance Expenses		2,928,458	1,735,490	672,094	135,215	23,738	60,187	36,960	1,451	745	248,206	8,886	5,486	
Depreciation Expense		9,446,021	7,577,919	701,410	62,948	5,759	400	9,200	24,669	6,526	1,057,135	27	27	
Amortization Expense		695,110	437,954	152,145	27,985	5,816	403	9,290	365	181	60,917	27	27	
Taxes Other Than Income		2,514,929	1,599,157	554,346	101,615	12,382	(202)	34,109	503	(104)	213,075	21	27	
Income Taxes - Federal		7,568,769	5,119,608	1,185,998	181,826	62,333	3,338	57,255	54,741	5,563	896,917	306	283	
Income Taxes - State		1,714,117	1,159,450	268,596	41,179	14,117	892	12,967	12,397	1,260	203,127	69	64	
Income Taxes Deferred		(3,867,769)	(2,459,381)	(852,542)	(156,277)	(19,043)	311	(52,457)	(773)	159	(327,693)	(32)	(41)	
Investment Tax Credit Adj		(37,459)	(23,819)	(8,257)	(1,514)	(184)	3	(508)	(7)	2	(3,174)	(0)	(0)	
Misc Revenues & Expense		(7,863)	(3,084)	(2,061)	(540)	(12)	(1,283)	(79)	(2)	(3)	(495)	(192)	(112)	
Total Operating Expenses		20,954,314	15,143,294	2,671,730	392,437	104,905	64,649	106,737	93,344	14,329	2,348,015	9,112	5,761	
Rate Base :														
Electric Plant In Service		412,349,574	330,508,712	30,864,220	2,804,897	264,567	18,356	422,629	1,073,353	284,130	46,106,216	1,247	1,247	
Plant Held For Future Use		687,201	354,037	218,917	46,161	233	-	11,292	155	68	56,340	-	-	
Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-	
Pensions		-	-	-	-	-	-	-	-	-	-	-	-	
Prepayments		531,664	334,975	116,370	21,405	4,448	309	7,106	279	138	46,593	21	21	
Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-	
Materials & Supplies		2,486,477	1,566,605	544,236	100,106	20,803	1,443	33,231	1,305	647	217,905	98	98	
Misc Deferred Debits		(6,858,242)	(4,321,037)	(1,501,121)	(276,113)	(57,378)	(3,981)	(91,659)	(3,601)	(1,784)	(601,028)	(271)	(271)	
Cash Working Capital		700,359	424,630	159,409	32,045	6,738	3,286	8,047	1,037	173	64,218	477	298	
Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-	
Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-	
Total Rate Base Additions		409,897,032	328,867,922	30,402,031	2,728,499	239,410	19,413	390,646	1,072,529	283,372	45,890,244	1,573	1,394	
Rate Base Deductions :														
Accum Provision For Depreciation		(127,124,897)	(102,014,220)	(9,414,151)	(841,247)	(76,142)	(5,283)	(121,632)	(332,367)	(87,897)	(14,231,241)	(359)	(359)	
Accum Provision For Amortization		(4,544,724)	(2,863,404)	(994,742)	(182,971)	(38,023)	(2,638)	(60,739)	(2,386)	(1,182)	(398,281)	(179)	(179)	
Accum Deferred Income Taxes		(42,106,399)	(26,689,805)	(9,215,081)	(1,684,421)	(207,751)	(16,749)	(566,874)	(21,454)	(11,091)	(3,690,897)	(1,138)	(1,138)	
Unamortized ITC		(72,052)	(45,671)	(15,769)	(2,882)	(356)	(29)	(970)	(37)	(19)	(6,316)	(2)	(2)	
Customer Advance For Construction		(2,088,993)	(758,129)	(171,432)	(12,631)	(5,265)	(85,776)	(4,288)	(76,432)	(74,528)	(900,510)	-	-	
Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-	
Misc Rate Base Deductions		(284,413)	(125,871)	(71,959)	(18,004)	(1,383)	(33,684)	(3,458)	(116)	(142)	(20,546)	(4,989)	(4,261)	
Total Rate Base Deductions		(176,221,477)	(132,497,099)	(19,883,134)	(2,742,156)	(328,919)	(144,158)	(757,962)	(432,793)	(174,858)	(19,247,791)	(6,668)	(5,939)	
Total Rate Base		233,675,556	196,370,822	10,518,897	(13,657)	(89,509)	(124,745)	(367,316)	639,736	108,514	26,642,452	(5,094)	(4,545)	
Calculated Return On Rate Base			6.72%	9.23%	8.23%	8.69%	6.22%	6.08%	32.79%	16.45%	9.34%	4.37%	6.59%	
Return On Rate Base	7.52%	17,566,505	14,762,131	790,756	(1,027)	(6,729)	(9,378)	(27,613)	48,092	8,158	2,002,840	(383)	(342)	
Total Operating Expenses		21,193,299	15,662,215	2,611,880	392,470	105,253	64,112	104,982	39,693	11,112	2,186,777	9,059	5,747	
Revenue Credits		(3,376,841)	(1,587,716)	(1,059,649)	(195,223)	(21,213)	(106,092)	(59,441)	(1,698)	(279)	(344,736)	(475)	(320)	
Total Revenue Requirements		35,382,963	28,836,629	2,342,987	196,220	77,311	(51,357)	17,928	86,086	18,990	3,844,881	8,201	5,086	
Return On Rate Base @ Target ROR	7.52%	17,566,505	14,762,131	790,756	(1,027)	(6,729)	(9,378)	(27,613)	48,092	8,158	2,002,840	(383)	(342)	
Total Op. exp. Adjusted for Taxes		21,193,299	15,662,215	2,611,880	392,470	105,253	64,112	104,982	39,693	11,112	2,186,777	9,059	5,747	
Revenue Credits		(3,376,841)	(1,587,716)	(1,059,649)	(195,223)	(21,213)	(106,092)	(59,441)	(1,698)	(279)	(344,736)	(475)	(320)	
Total Target Revenue Requirements		35,382,963	28,836,629	2,342,987	196,220	77,311	(51,357)	17,928	86,086	18,990	3,844,881	8,201	5,086	

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Meters
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
			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		11,860,842	8,295,880	1,381,199	156,714	167,375	210,753	132,870	48,695	5,507	1,432,648	14,174	15,027
363	Operating Expenses													
364	Operation & Maintenance Expenses		1,805,830	1,101,803	271,106	46,854	156,253	32,776	19,871	2,343	683	168,075	3,476	2,591
365	Depreciation Expense		5,999,186	4,411,312	614,565	63,555	1,499	113,917	71,145	13,064	3,438	691,188	7,741	7,741
366	Amortization Expense		180,923	113,991	39,600	7,284	1,514	105	2,418	95	47	15,855	7	7
367	Taxes Other Than Income		654,585	416,228	144,285	26,448	3,223	(53)	8,878	131	(27)	55,459	5	7
368	Income Taxes - Federal		1,243,388	802,456	218,244	32,770	9,475	9,732	14,558	6,687	447	147,915	380	724
369	Income Taxes - State		281,593	181,734	49,426	7,422	2,146	2,204	3,297	1,514	101	33,499	86	164
370	Income Taxes Deferred		(993,865)	(631,965)	(219,070)	(40,157)	(4,893)	80	(13,479)	(199)	41	(84,204)	(8)	(11)
371	Investment Tax Credit Adj		(9,750)	(6,200)	(2,149)	(394)	(48)	1	(132)	(2)	0	(826)	(0)	(0)
372	Misc Revenues & Expense		(2,046)	(803)	(536)	(141)	(3)	(334)	(20)	(1)	(1)	(129)	(50)	(29)
373														
374	Total Operating Expenses		9,159,844	6,388,557	1,115,471	143,642	169,166	158,428	106,535	23,652	4,730	1,026,832	11,637	11,194
375														
376														
377	Rate Base :													
378	Electric Plant In Service		107,326,212	78,373,635	11,597,803	1,290,684	68,861	1,942,640	1,280,597	225,488	59,885	12,222,596	132,011	132,011
379	Plant Held For Future Use		178,864	92,149	56,980	12,015	61	-	2,939	40	18	14,664	-	-
380	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
381	Pensions		-	-	-	-	-	-	-	-	-	-	-	-
382	Prepayments		138,381	87,187	30,289	5,571	1,158	80	1,849	73	36	12,127	5	5
383	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
384	Materials & Supplies		647,179	407,756	141,654	26,056	5,415	376	8,649	340	168	56,716	26	26
385	Misc Deferred Debits		(1,785,061)	(1,124,678)	(390,711)	(71,867)	(14,934)	(1,036)	(23,857)	(937)	(464)	(156,435)	(70)	(70)
386	Cash Working Capital		183,988	110,522	41,326	8,272	3,334	1,165	2,204	188	37	16,699	141	99
387	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
388	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
389														
390	Total Rate Base Additions		106,689,565	77,946,571	11,477,340	1,270,731	63,894	1,943,225	1,272,382	225,192	59,679	12,166,366	132,113	132,071
391														
392	Rate Base Deductions :													
393	Accum Provision For Depreciation		(56,807,539)	(41,698,686)	(5,900,124)	(622,373)	(19,818)	(1,065,953)	(674,733)	(122,743)	(32,338)	(6,525,899)	(72,436)	(72,436)
394	Accum Provision For Amortization		(1,182,899)	(745,286)	(258,911)	(47,624)	(9,897)	(687)	(15,809)	(621)	(308)	(103,664)	(47)	(47)
395	Accum Deferred Income Taxes		(10,851,634)	(6,882,222)	(2,372,613)	(433,109)	(52,955)	(4,335)	(146,232)	(5,530)	(2,869)	(951,181)	(295)	(295)
396	Unamortized ITC		(18,754)	(11,887)	(4,104)	(750)	(93)	(7)	(252)	(10)	(5)	(1,644)	(1)	(1)
397	Customer Advance For Construction		(543,722)	(197,326)	(44,620)	(3,288)	(1,370)	(22,326)	(1,116)	(19,894)	(19,398)	(234,384)	-	-
398	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
399	Misc Rate Base Deductions		(74,027)	(32,762)	(18,730)	(4,686)	(360)	(8,767)	(900)	(30)	(37)	(5,348)	(1,299)	(1,109)
400														
401	Total Rate Base Deductions		(69,478,575)	(49,568,168)	(8,599,102)	(1,111,830)	(84,492)	(1,102,075)	(839,043)	(148,828)	(54,955)	(7,822,120)	(74,077)	(73,887)
402														
403	Total Rate Base		37,210,989	28,378,402	2,878,239	158,901	(20,598)	841,150	433,340	76,364	4,724	4,344,246	58,036	58,184
404														
405	Calculated Return On Rate Base			6.72%	9.23%	8.23%	8.69%	6.22%	6.08%	32.79%	16.45%	9.34%	4.37%	6.59%
406														
407	Return On Rate Base	7.52%	2,797,327	2,133,340	216,371	11,945	(1,548)	63,233	32,576	5,741	355	326,578	4,363	4,374
408	Total Operating Expenses		9,191,806	6,463,548	1,099,094	143,268	169,246	162,048	108,606	17,248	4,590	1,000,541	12,243	11,374
409	Revenue Credits		(589,060)	(279,771)	(184,655)	(34,417)	(3,431)	(16,899)	(10,296)	(283)	(50)	(59,130)	(76)	(51)
410														
411	Total Revenue Requirements		11,400,074	8,317,117	1,130,810	120,797	164,266	208,382	130,886	22,705	4,895	1,267,988	16,531	15,697
412														
413														
414	Return On Rate Base @ Target ROR	7.52%	2,797,327	2,133,340	216,371	11,945	(1,548)	63,233	32,576	5,741	355	326,578	4,363	4,374
415	Total Op. exp. Adjusted for Taxes		9,191,806	6,463,548	1,099,094	143,268	169,246	162,048	108,606	17,248	4,590	1,000,541	12,243	11,374
416	Revenue Credits		(589,060)	(279,771)	(184,655)	(34,417)	(3,431)	(16,899)	(10,296)	(283)	(50)	(59,130)	(76)	(51)
417														
418	Total Target Revenue Requirements		11,400,074	8,317,117	1,130,810	120,797	164,266	208,382	130,886	22,705	4,895	1,267,988	16,531	15,697

Retail Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Retail 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 Expenses		36,544,479	34,728,865	(782,021)	(336,841)	227,157	(672,703)	15,430	97,499	23,756	3,420,592	(112,286)	(64,967)
15 Depreciation Expense		475,265	413,783	8,485	112	3,657	389	1,308	1,155	301	46,069	2	2
16 Amortization Expense		7,335,204	6,388,912	131,003	1,736	56,470	6,910	20,201	17,828	4,655	711,317	36	36
17 Taxes Other Than Income		575,409	2,652,761	(342,043)	(326,173)	23,770	(1,100,258)	(23,523)	8,814	1,829	(285,016)	(21,770)	(12,681)
18 Income Taxes - Federal		(1,014,057)	(229,459)	(123,288)	(105,251)	(1,144)	(324,521)	(9,721)	3,639	108	(216,826)	(4,486)	(3,107)
19 Income Taxes - State		(229,656)	(51,966)	(27,921)	(23,836)	(259)	(73,495)	(2,202)	824	24	(49,105)	(1,016)	(704)
20 Income Taxes Deferred		445,000	2,051,544	(264,523)	(252,250)	18,383	(850,898)	(18,424)	6,816	1,415	(220,421)	(16,836)	(9,807)
21 Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-	-	-	-
22 Misc Revenues & Expense		426,480	403,251	11,398	2,769	-	5,335	747	-	-	2,980	-	-
23													
24 Total Operating Expenses		44,561,125	46,357,691	(1,388,912)	(1,039,733)	328,034	(3,010,141)	(16,485)	136,575	32,089	3,409,589	(156,355)	(91,226)
25													
26 Rate Base :													
27 Electric Plant In Service		111,686,991	97,238,827	1,993,858	26,418	859,473	91,466	307,452	271,345	70,845	10,826,197	555	555
28 Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-	-
29 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
30 Pensions		-	-	-	-	-	-	-	-	-	-	-	-
31 Prepayments		28,099	12,792	7,042	1,719	95	3,374	306	10	10	1,952	504	294
32 Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
33 Materials & Supplies		-	-	-	-	-	-	-	-	-	-	-	-
34 Misc Deferred Debits		(7,684,273)	(3,498,359)	(1,925,875)	(470,159)	(26,007)	(922,752)	(83,683)	(2,655)	(2,766)	(533,927)	(137,771)	(80,318)
35 Cash Working Capital		542,469	549,029	(17,266)	(10,143)	3,668	(26,823)	(166)	1,615	379	45,332	(1,994)	(1,161)
36 Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
37 Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
38													
39 Total Rate Base Additions		104,573,286	94,302,289	57,760	(452,165)	837,229	(854,735)	223,909	270,315	68,469	10,339,554	(138,706)	(80,631)
40													
41 Rate Base Deductions :													
42 Accum Provision For Depreciation		(3,421,268)	(2,978,682)	(61,077)	(809)	(26,328)	(2,802)	(9,418)	(8,312)	(2,170)	(331,635)	(17)	(17)
43 Accum Provision For Amortization		(78,484,550)	(68,331,553)	(1,401,122)	(18,565)	(603,968)	(64,275)	(216,053)	(190,679)	(49,784)	(7,607,772)	(390)	(390)
44 Accum Deferred Income Taxes		(6,032,184)	(5,234,199)	(105,742)	912	(51,327)	(1,868)	(18,656)	(14,922)	(3,896)	(602,521)	17	17
45 Unamortized ITC		-	-	-	-	-	-	-	-	-	-	-	-
46 Customer Advance For Construction		-	-	-	-	-	-	-	-	-	-	-	-
47 Customer Service Deposits		(12,958,795)	(808,451)	(675,251)	(1,613,403)	(3,732)	(6,106,250)	(131,999)	(88)	(929)	(3,618,692)	-	-
48 Misc Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-	-
49													
50 Total Rate Base Deductions		(100,896,797)	(77,352,886)	(2,243,192)	(1,631,865)	(685,354)	(6,175,195)	(376,125)	(214,001)	(56,779)	(12,160,620)	(390)	(390)
51													
52 Total Rate Base		3,676,489	16,949,403	(2,185,432)	(2,084,030)	151,874	(7,029,930)	(152,216)	56,314	11,689	(1,821,066)	(139,096)	(81,021)
53													
54 Calculated Return On Rate Base			6.72%	9.23%	8.23%	8.69%	6.22%	6.08%	32.79%	16.45%	9.34%	4.37%	6.59%
55													
56 Return On Rate Base	7.52%	276,379	1,274,167	(164,289)	(156,666)	11,417	(528,473)	(11,443)	4,233	879	(136,898)	(10,456)	(6,091)
57 Total Operating Expenses		44,595,930	46,402,481	(1,376,477)	(1,034,833)	327,443	(3,040,391)	(17,213)	131,852	31,742	3,420,610	(157,808)	(91,476)
58 Revenue Credits		(12,919,343)	(8,828,173)	(1,018,235)	(31,954)	(126,915)	95,168	(149,048)	(40,881)	(11,171)	(2,820,894)	8,068	4,693
59													
60 Total Revenue Requirements		31,952,966	38,848,475	(2,559,002)	(1,223,453)	211,944	(3,473,696)	(177,703)	95,204	21,450	462,818	(160,196)	(92,874)
61													
62													
63 Return On Rate Base @ Target ROR	7.52%	276,379	1,274,167	(164,289)	(156,666)	11,417	(528,473)	(11,443)	4,233	879	(136,898)	(10,456)	(6,091)
64 Total Op. exp. Adjusted for Taxes		44,595,930	46,402,481	(1,376,477)	(1,034,833)	327,443	(3,040,391)	(17,213)	131,852	31,742	3,420,610	(157,808)	(91,476)
65 Revenue Credits		(12,919,343)	(8,828,173)	(1,018,235)	(31,954)	(126,915)	95,168	(149,048)	(40,881)	(11,171)	(2,820,894)	8,068	4,693
66													
67 Total Target Revenue Requirements		31,952,966	38,848,475	(2,559,002)	(1,223,453)	211,944	(3,473,696)	(177,703)	95,204	21,450	462,818	(160,196)	(92,874)
68 Generation Demand Summary													

Misc Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Misc 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 Expenses		7,939,216	3,614,425	1,989,770	485,758	26,870	953,367	86,459	2,744	2,858	551,642	142,342	82,983
15 Depreciation Expense		-	-	-	-	-	-	-	-	-	-	-	-
16 Amortization Expense		-	-	-	-	-	-	-	-	-	-	-	-
17 Taxes Other Than Income		7,615	3,467	1,909	466	26	914	83	3	3	529	137	80
18 Income Taxes - Federal		81,054	31,233	26,843	5,609	334	7,317	640	162	78	7,558	584	696
19 Income Taxes - State		18,357	7,073	6,079	1,270	76	1,657	145	37	18	1,712	132	158
20 Income Taxes Deferred		-	-	-	-	-	-	-	-	-	-	-	-
21 Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-	-	-	-
22 Misc Revenues & Expense		-	-	-	-	-	-	-	-	-	-	-	-
23													
24 Total Operating Expenses		8,046,242	3,656,197	2,024,601	493,104	27,306	963,255	87,327	2,945	2,957	561,441	143,194	83,916
25													
26 Rate Base :													
27 Electric Plant In Service		-	-	-	-	-	-	-	-	-	-	-	-
28 Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-	-
29 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
30 Pensions		-	-	-	-	-	-	-	-	-	-	-	-
31 Prepayments		3,637,687	1,656,101	911,697	222,570	12,311	436,825	39,615	1,257	1,309	252,758	65,220	38,022
32 Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
33 Materials & Supplies		-	-	-	-	-	-	-	-	-	-	-	-
34 Misc Deferred Debits		2,038,697	928,142	510,949	124,737	6,900	244,813	22,202	705	734	141,655	36,552	21,309
35 Cash Working Capital		89,685	40,753	22,567	5,496	304	10,737	973	33	33	6,258	1,596	935
36 Weatherization Loans		0	0	0	0	0	0	0	0	0	0	0	0
37 Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
38													
39 Total Rate Base Additions		5,766,069	2,624,996	1,445,213	352,804	19,516	692,375	62,790	1,994	2,076	400,671	103,368	60,267
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		5,766,069	2,624,996	1,445,213	352,804	19,516	692,375	62,790	1,994	2,076	400,671	103,368	60,267
53													
54 Calculated Return On Rate Base			6.72%	9.23%	8.23%	8.69%	6.22%	6.08%	32.79%	16.45%	9.34%	4.37%	6.59%
55													
56 Return On Rate Base	7.52%	433,463	197,333	108,644	26,522	1,467	52,049	4,720	150	156	30,120	7,771	4,531
57 Total Operating Expenses		8,045,941	3,663,134	2,016,378	492,274	27,230	966,234	87,627	2,778	2,895	559,016	144,274	84,102
58 Revenue Credits		(693,823)	(298,317)	(177,413)	(44,551)	(1,861)	(94,935)	(7,297)	(230)	(263)	(46,539)	(14,148)	(8,268)
59													
60 Total Revenue Requirements		7,785,581	3,562,151	1,947,608	474,245	26,835	923,348	85,050	2,697	2,789	542,597	137,897	80,364
61													
62													
63 Return On Rate Base @ Target ROR	7.52%	433,463	197,333	108,644	26,522	1,467	52,049	4,720	150	156	30,120	7,771	4,531
64 Total Op. exp. Adjusted for Taxes		8,045,941	3,663,134	2,016,378	492,274	27,230	966,234	87,627	2,778	2,895	559,016	144,274	84,102
65 Revenue Credits		(693,823)	(298,317)	(177,413)	(44,551)	(1,861)	(94,935)	(7,297)	(230)	(263)	(46,539)	(14,148)	(8,268)
66													
67 Total Target Revenue Requirements		7,785,581	3,562,151	1,947,608	474,245	26,835	923,348	85,050	2,697	2,789	542,597	137,897	80,364
68 Generation Demand Summary													