

June 17, 2025

VIA ELECTRONIC FILING

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

Attention: Gary Widerburg
Commission Administrator

RE: Docket No. 25-035-40 – Annual Cost of Service - 2024

Dear Mr. Widerburg:

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 calendar year 2024 along with 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): Datareq@PacifiCorp.com
max.backlund@PacifiCorp.com

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

Informal inquiries may be directed to Max Backlund at (801) 220-3121.

Sincerely,



Jana Saba
Director, Regulation and Regulatory Operations
CC:
Utah Division of Public Utilities
Utah Office of Consumer Services

CERTIFICATE OF SERVICE

Docket No. 25-035-40

I hereby certify that on June 17, 2025, a true and correct copy of the foregoing was served by electronic mail to the following:

Utah Office of Consumer Services

Michele Beck mbeck@utah.gov
ocs@utah.gov

Division of Public Utilities

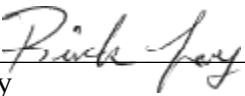
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Rocky Mountain Power

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Rick Loy
Coordinator, Regulatory Operations

EXHIBIT 1

Rocky Mountain Power
Cost Of Service By Rate Schedule
State of Utah
12 Months Ended Dec 2024
2020 Protocol (Non Wgt)
1.94% = 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	903,973,246	1.70%	0.87	917,457,712	576,130,128	75,874,741	217,348,692	38,140,959	9,963,192	13,484,466	1.49%
2	6	General Service - Large	567,473,778	3.84%	1.97	517,636,065	406,132,366	49,547,287	58,037,386	(1,278,941)	5,197,966	(49,837,714)	-8.78%
3	8	General Service - Over 1 MW	143,427,769	1.57%	0.81	146,048,426	117,266,802	14,304,781	13,443,543	(361,470)	1,394,770	2,620,657	1.83%
4	7,11,12	Street & Area Lighting	6,502,553	6.69%	3.44	5,418,983	1,964,635	154,923	3,005,247	238,158	56,020	(1,083,570)	-16.66%
5	9	General Service - High Voltage	273,864,930	-0.74%	(0.38)	307,172,577	272,954,893	32,254,546	(234,452)	(427,001)	2,624,590	33,307,647	12.16%
6	10	Irrigation	17,764,503	1.38%	0.71	18,353,224	13,342,772	1,596,490	3,392,741	(172,846)	194,067	588,721	3.31%
7	15	Traffic Signals	877,529	3.63%	1.87	808,367	483,548	53,191	173,874	89,852	7,902	(69,162)	-7.88%
8	15	Outdoor Lighting	773,581	6.41%	3.30	662,198	526,087	34,952	71,027	25,071	5,061	(111,383)	-14.40%
9	23	General Service - Small	152,327,989	2.37%	1.22	148,698,639	100,607,673	10,902,590	35,492,366	(79,513)	1,775,524	(3,629,349)	-2.38%
10	SpC	Customer 1	34,121,383	-0.99%	(0.51)	38,882,975	34,238,728	4,275,119	97,223	(71,997)	343,902	4,761,592	13.95%
11	SpC	Customer 2	1,061,908	2.75%	1.42	1,030,003	913,220	95,865	13,738	(1,137)	8,317	(31,906)	-3.00%
12		Total Utah Jurisdiction	2,102,169,169	1.94%	1.00	2,102,169,169	1,524,560,853	189,094,485	330,841,385	36,101,134	21,571,312	(0)	0.00%

Footnotes :

Column C : Annual revenues based on January 2024 thru December 2024 forecasted data.
Column D : Calculated Return on Ratebase per January 2024 thru December 2024 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 2024 thru December 2024 Embedded COS Study
Column G : Calculated Generation Cost of Service at Jurisdictional Rate of Return per the January 2024 thru December 2024 Embedded COS Study.
Column H : Calculated Transmission Cost of Service at Jurisdictional Rate of Return per the January 2024 thru December 2024 Embedded COS Study.
Column I : Calculated Distribution Cost of Service at Jurisdictional Rate of Return per the January 2024 thru December 2024 Embedded COS Study.
Column J : Calculated Retail Cost of Service at Jurisdictional Rate of Return per the January 2024 thru December 2024 Embedded COS Study.
Column K : Calculated Miscellaneous Cost of Service at Jurisdictional Rate of Return per the January 2024 thru December 2024 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 2024

	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		2,466,818,897	1,054,450,904	662,252,925	169,194,890	7,196,211	328,371,799	21,059,986	1,032,324	879,260	180,238,043	40,908,073	1,234,482
14														
15	Operating Expenses													
16	Operation & Maintenance Expenses		1,918,782,337	802,777,417	484,713,929	137,678,885	4,103,939	298,826,743	16,692,195	731,811	636,680	134,214,937	37,404,380	1,001,419
17	Depreciation Expense		467,512,407	211,300,588	113,217,543	30,931,292	1,816,585	60,679,718	4,160,592	174,302	107,226	36,968,533	7,963,609	192,420
18	Amortization Expense		11,642,185	7,946,049	1,328,345	337,832	27,360	725,768	72,653	18,113	6,044	1,084,199	93,702	2,119
19	Taxes Other Than Income		76,278,911	36,208,220	18,333,879	4,920,516	146,175	9,306,921	688,715	29,297	18,112	5,375,624	1,221,862	29,591
20	Income Taxes - Federal		(152,495,759)	(62,091,762)	(30,200,371)	(12,077,504)	(5,894)	(32,991,995)	(1,374,898)	(32,313)	(10,810)	(9,232,366)	(4,403,605)	(74,240)
21	Income Taxes - State		(14,105,922)	(6,019,691)	(1,471,572)	(1,199,204)	15,648	(4,014,560)	(140,868)	(1,201)	1,971	(727,755)	(542,412)	(6,277)
22	Income Taxes Deferred		(2,057,943)	(4,567,439)	1,092,276	528,809	(49,532)	3,041,021	(96,183)	1,567	761	(2,432,776)	414,363	9,190
23	Investment Tax Credit Adj		(402,161)	(188,565)	(96,889)	(26,117)	(737)	(49,070)	(3,695)	(141)	(91)	(30,285)	(6,415)	(155)
24	Misc Revenues & Expense		(1,082,664)	(193,311)	(375,130)	(109,731)	(1,413)	(253,152)	(16,098)	(509)	(368)	(94,222)	(37,853)	(877)
25														
26	Total Operating Expenses		2,304,071,391	985,171,506	586,542,009	160,984,778	6,052,131	335,271,394	19,982,413	920,927	759,524	165,125,889	42,107,630	1,153,190
27														
28	Operating Revenue For Return		162,747,506	69,279,398	75,710,917	8,210,112	1,144,079	(6,899,594)	1,077,572	111,397	119,736	15,112,154	(1,199,558)	81,292
29														
30														
31	Rate Base :													
32	Electric Plant In Service		15,347,444,072	7,176,692,885	3,633,360,781	980,650,415	40,650,711	1,848,730,317	138,180,281	5,874,251	3,616,856	1,271,571,871	242,322,149	5,793,554
33	Plant Held For Future Use		6,097,041	3,351,340	1,610,620	418,297	2,177	145,509	80,636	1,445	486	466,954	19,132	446
34	Electric Plant Acquisition Adj		10,141,630	3,992,313	2,664,682	762,482	8,429	1,716,156	84,640	3,037	2,193	676,662	225,806	5,230
35	Pensions		0	0	0	0	0	0	0	0	0	0	0	0
36	Prepayments		76,918,013	36,785,795	18,026,416	4,812,879	201,490	8,653,579	689,151	28,191	14,141	6,514,655	1,166,056	25,659
37	Fuel Stock		83,490,431	28,634,695	22,967,322	6,733,729	205,442	16,695,802	809,982	30,162	53,869	5,401,501	1,891,992	65,936
38	Materials & Supplies		205,077,327	93,809,063	49,399,158	13,425,914	501,948	25,868,150	1,841,513	73,854	47,675	16,640,236	3,388,861	80,957
39	Misc Deferred Debits		179,569,941	75,218,662	45,445,354	12,728,745	369,957	27,200,140	1,611,241	62,079	56,042	13,348,196	3,439,044	90,480
40	Cash Working Capital		81,678,978	37,005,686	20,162,144	5,522,381	253,216	10,502,049	729,136	32,393	24,661	6,093,250	1,318,223	35,840
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		15,990,417,434	7,455,490,439	3,793,636,476	1,025,054,842	42,193,370	1,939,511,703	144,026,580	6,105,411	3,815,923	1,320,713,324	253,771,263	6,098,102
45														
46	Rate Base Deductions :													
47	Accum Provision For Depreciation		(5,076,490,911)	(2,319,345,947)	(1,222,342,823)	(332,888,321)	(21,152,443)	(640,098,916)	(45,286,225)	(1,862,448)	(1,147,706)	(406,283,569)	(84,080,757)	(2,001,755)
48	Accum Provision For Amortization		(354,321,023)	(198,922,973)	(64,288,000)	(17,183,336)	(1,291,474)	(34,483,175)	(2,712,611)	(331,251)	(129,569)	(30,367,097)	(4,503,969)	(107,569)
49	Accum Deferred Income Taxes		(1,277,391,527)	(523,727,669)	(328,371,592)	(92,946,274)	(1,489,741)	(202,513,077)	(10,891,556)	(409,088)	(297,557)	(89,641,459)	(26,476,715)	(626,797)
50	Unamortized ITC		(2,001,283)	(933,806)	(476,069)	(128,225)	(3,599)	(240,597)	(18,178)	(731)	(471)	(167,358)	(31,494)	(755)
51	Customer Advance For Construction		(137,736,834)	(30,760,444)	(3,588,655)	(756,437)	(417,385)	(2,670,673)	(364,141)	(205,686)	(181,321)	(98,792,093)	-	-
52	Customer Service Deposits		(13,118,343)	(3,725,825)	(420,079)	(500,583)	(7,143)	(678,679)	(228,937)	(154)	-	(7,556,944)	-	-
53	Misc Rate Base Deductions		(757,889,235)	(294,886,099)	(199,990,401)	(57,360,685)	(732,829)	(130,359,498)	(6,412,454)	(230,837)	(191,933)	(50,401,885)	(16,913,568)	(409,045)
54														
55	Total Rate Base Deductions		(7,618,949,156)	(3,372,302,762)	(1,819,477,618)	(501,763,862)	(25,094,614)	(1,011,044,616)	(65,914,102)	(3,040,193)	(1,948,557)	(683,210,405)	(132,006,504)	(3,145,921)
56														
57	Total Rate Base		8,371,468,278	4,083,187,677	1,974,158,858	523,290,979	17,098,756	928,467,087	78,112,478	3,065,218	1,867,366	637,502,919	121,764,759	2,952,180
58														
59	Calculated Return On Rate Base		1.94%	1.70%	3.84%	1.57%	6.69%	-0.74%	1.38%	3.63%	6.41%	2.37%	-0.99%	2.75%
60														
61	Return On RB @ Jurisdictional Ave.	1.94%	162,747,506	79,380,174	38,379,101	10,173,162	332,412	18,050,084	1,518,564	59,590	36,303	12,393,526	2,367,197	57,393
62	Total Operating Expenses		2,304,071,391	988,555,196	574,036,110	161,642,386	5,780,229	343,629,362	20,130,142	903,572	731,575	164,215,167	43,302,468	1,145,184
63	Revenue Credits		(364,649,728)	(150,477,659)	(94,779,147)	(25,767,121)	(693,658)	(54,506,869)	(3,295,483)	(154,794)	(105,679)	(27,910,054)	(6,786,690)	(172,574)
64														
65	Total Revenue Requirements		2,102,169,169	917,457,712	517,636,065	146,048,426	5,418,983	307,172,577	18,353,224	808,367	662,198	148,698,639	38,882,975	1,030,003
66	Class Revenue		2,102,169,169	903,973,246	567,473,778	143,427,769	6,502,553	273,864,930	17,764,503	877,529	773,581	152,327,989	34,121,383	1,061,908
67														
68	Increase / (Decrease) Required to													
69	Earn Equal Rates of Return		-	13,484,466	(49,837,714)	2,620,657	(1,083,570)	33,307,647	588,721	(69,162)	(111,383)	(3,629,349)	4,761,592	(31,906)
70														
71	Percent %		0.00%	1.49%	-8.78%	1.83%	-16.66%	12.16%	3.31%	-7.88%	-14.40%	-2.38%	13.95%	-3.00%
72														
73														
74	Return On Rate Base @ Target ROR	1.94%	162,747,506	79,380,174	38,379,101	10,173,162	332,412	18,050,084	1,518,564	59,590	36,303	12,393,526	2,367,197	57,393
75	Total Operating Expenses Adjusted for Taxes		2,304,071,391	988,555,196	574,036,110	161,642,386	5,780,229	343,629,362	20,130,142	903,572	731,575	164,215,167	43,302,468	1,145,184
76	Revenue Credits		(364,649,728)	(150,477,659)	(94,779,147)	(25,767,121)	(693,658)	(54,506,869)	(3,295,483)	(154,794)	(105,679)	(27,910,054)	(6,786,690)	(172,574)
77														
78	Total Target Revenue Requirements		2,102,169,169	917,457,712	517,636,065	146,048,426	5,418,983	307,172,577	18,353,224	808,367	662,198	148,698,639	38,882,975	1,030,003
79	Class Revenue		2,102,169,169	903,973,246	567,473,778	143,427,769	6,502,553	273,864,930	17,764,503	877,529	773,581	152,327,989	34,121,383	1,061,908
80														
81	Increase / (Decrease) Required to													
82	Earn Target Rate of Return		-	13,484,466	(49,837,714)	2,620,657	(1,083,570)	33,307,647	588,721	(69,162)	(111,383)	(3,629,349)	4,761,592	(31,906)
83														
84	Percent %		0.00%	1.49%	-8.78%	1.83%	-16.66%	12.16%	3.31%	-7.88%	-14.40%	-2.38%	13.95%	-3.00%

Production Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Production Function
State of Utah
2020 Protocol (Non Wgt)
12 Months Ended Dec 2024

	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	1,480,333,157	558,532,980	394,806,973	113,891,624	2,030,493	265,168,025	13,015,848	473,672	528,376	97,871,228	33,118,287	895,650
15			Depreciation Expense	283,637,529	111,647,835	74,526,772	21,325,678	235,991	48,001,562	2,367,396	84,937	61,408	18,924,325	6,315,311	146,313
16			Amortization Expense	(6,967,998)	(3,933,493)	(1,412,094)	(340,271)	(67,093)	(375,059)	(69,002)	(3,554)	(1,665)	(714,974)	(49,370)	(1,422)
17			Taxes Other Than Income	33,853,599	13,120,174	8,874,672	2,543,913	32,098	5,771,247	284,280	10,234	8,363	2,240,431	750,139	18,047
18			Income Taxes - Federal	(123,835,804)	(49,009,517)	(29,148,767)	(9,438,702)	(74,742)	(23,805,097)	(1,058,881)	(33,610)	(19,887)	(8,026,862)	(3,158,810)	(60,929)
19			Income Taxes - State	(7,615,235)	(3,056,924)	(1,233,413)	(601,588)	56	(1,933,982)	(69,299)	(1,494)	(85)	(454,741)	(260,501)	(3,263)
20			Income Taxes Deferred	7,887,112	3,074,865	2,079,883	596,196	7,522	1,352,559	66,624	2,399	1,960	525,071	175,804	4,230
21			Investment Tax Credit Adj	(173,885)	(67,791)	(45,855)	(13,144)	(166)	(29,820)	(1,469)	(53)	(43)	(11,576)	(3,876)	(93)
22			Misc Revenues & Expense	(1,474,117)	(580,293)	(387,320)	(110,829)	(1,225)	(249,450)	(12,303)	(441)	(319)	(98,355)	(32,822)	(760)
23															
24			Total Operating Expenses	1,665,444,357	629,727,836	448,060,851	127,852,875	2,162,934	293,899,986	14,523,196	532,089	578,108	110,254,547	36,854,163	997,772
25															
26															
27			Rate Base :												
28			Electric Plant In Service	6,604,906,148	2,592,357,104	1,737,294,454	497,410,685	5,737,245	1,122,349,488	55,329,419	1,987,067	1,493,629	440,379,458	147,119,820	3,447,779
29			Plant Held For Future Use	45,819	21,256	10,937	2,955	119	5,580	414	17	11	3,782	732	17
30			Electric Plant Acquisition Adj	10,141,630	3,992,313	2,664,682	762,482	8,429	1,716,156	84,640	3,037	2,193	676,662	225,806	5,230
31			Pensions	0	0	0	0	0	0	0	0	0	0	0	0
32			Prepayments	27,120,408	11,085,978	7,025,998	1,994,778	9,364	4,340,602	215,380	7,620	2,397	1,825,882	600,640	11,770
33			Fuel Stock	83,490,431	28,634,695	22,967,322	6,733,729	205,442	16,695,802	809,982	30,162	53,869	5,401,501	1,891,992	65,936
34			Materials & Supplies	149,216,575	58,593,766	39,241,799	11,234,391	128,721	25,338,998	1,249,246	44,857	33,508	9,950,066	3,323,481	77,741
35			Misc Deferred Debits	131,077,851	49,694,949	34,904,086	10,060,400	170,176	23,336,485	1,144,894	41,571	44,467	8,669,572	2,933,356	77,894
36			Cash Working Capital	43,851,122	16,501,835	11,791,910	3,374,339	62,084	7,803,128	385,900	14,167	16,144	2,903,938	970,869	26,807
37			Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-
38			Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-
39															
40			Total Rate Base Additions	7,049,849,985	2,760,881,897	1,855,901,188	531,573,759	6,321,580	1,201,586,239	59,219,875	2,128,498	1,646,218	469,810,861	157,066,695	3,713,175
41															
42			Rate Base Deductions :												
43			Accum Provision For Depreciation	(2,636,946,998)	(1,037,963,629)	(692,870,648)	(198,264,003)	(2,194,437)	(446,273,784)	(22,009,800)	(789,671)	(571,019)	(175,936,816)	(58,712,859)	(1,360,332)
44			Accum Provision For Amortization	(136,114,789)	(53,448,287)	(35,796,395)	(10,248,046)	(117,442)	(23,114,575)	(1,139,577)	(40,920)	(30,572)	(9,076,383)	(3,031,672)	(70,919)
45			Accum Deferred Income Taxes	(1,118,240,336)	(438,028,514)	(294,343,184)	(84,307,551)	(999,254)	(190,545,603)	(9,390,741)	(337,479)	(260,226)	(74,523,535)	(24,914,830)	(588,419)
46			Unamortized ITC	(865,308)	(338,944)	(227,769)	(65,239)	(774)	(147,452)	(7,267)	(261)	(201)	(57,667)	(19,279)	(455)
47			Customer Advance For Construction	-	-	-	-	-	-	-	-	-	-	-	-
48			Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-
49			Misc Rate Base Deductions	(746,797,492)	(291,195,161)	(196,897,160)	(56,447,425)	(710,263)	(128,062,769)	(6,307,158)	(227,008)	(185,087)	(49,715,905)	(16,649,371)	(400,185)
50															
51			Total Rate Base Deductions	(4,638,964,923)	(1,820,975,535)	(1,220,135,155)	(349,332,266)	(4,022,169)	(788,144,183)	(38,854,543)	(1,395,339)	(1,047,106)	(309,310,306)	(103,328,012)	(2,420,309)
52															
53			Total Rate Base	2,410,885,063	939,906,362	635,766,033	182,241,494	2,299,411	413,442,056	20,365,332	733,160	599,112	160,500,555	53,738,683	1,292,865
54															
55			Calculated Return On Rate Base		1.70%	3.84%	1.57%	6.69%	-0.74%	1.38%	3.63%	6.41%	2.37%	-0.99%	2.75%
56															
57		1.94%	Return On Rate Base	46,869,380	18,272,472	12,359,760	3,542,909	44,702	8,037,618	395,917	14,253	11,647	3,120,249	1,044,720	25,134
58			Total Operating Expenses	1,666,429,939	630,506,725	444,033,401	128,081,893	2,126,369	297,621,750	14,561,712	527,938	569,141	110,025,260	37,381,483	994,266
59			Revenue Credits	(188,738,466)	(72,649,068)	(50,260,794)	(14,358,000)	(206,436)	(32,704,475)	(1,614,857)	(58,643)	(54,701)	(12,537,836)	(4,187,475)	(106,180)
60															
61			Total Revenue Requirements	1,524,560,853	576,130,128	406,132,366	117,266,802	1,964,635	272,954,893	13,342,772	483,548	526,087	100,607,673	34,238,728	913,220
62															
63															
64		1.94%	Return On Rate Base @ Target ROR	46,869,380	18,272,472	12,359,760	3,542,909	44,702	8,037,618	395,917	14,253	11,647	3,120,249	1,044,720	25,134
65			Total Op. exp. Adjusted for Taxes	1,666,429,939	630,506,725	444,033,401	128,081,893	2,126,369	297,621,750	14,561,712	527,938	569,141	110,025,260	37,381,483	994,266
66			Revenue Credits	(188,738,466)	(72,649,068)	(50,260,794)	(14,358,000)	(206,436)	(32,704,475)	(1,614,857)	(58,643)	(54,701)	(12,537,836)	(4,187,475)	(106,180)
67															
68			Total Target Revenue Requirements	1,524,560,853	576,130,128	406,132,366	117,266,802	1,964,635	272,954,893	13,342,772	483,548	526,087	100,607,673	34,238,728	913,220

Rocky Mountain Power
Cost Of Service By Rate Schedule - Production-Demand Variable Summary
State of Utah
2020 Protocol (Non Wgt)
12 Months Ended Dec 2024

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		447,063,412	175,989,182	117,464,523	33,611,756	371,571	75,651,604	3,731,112	133,862	96,686	29,828,607	9,953,962	230,549
83 Operating Expenses													
84 Operation & Maintenance Expenses		514,703,398	202,616,067	135,236,719	38,697,161	427,789	87,097,572	4,295,623	154,115	111,314	34,341,628	11,459,980	265,431
85 Depreciation Expense		-	-	-	-	-	-	-	-	-	-	-	-
86 Amortization Expense		-	-	-	-	-	-	-	-	-	-	-	-
87 Taxes Other Than Income		-	-	-	-	-	-	-	-	-	-	-	-
88 Income Taxes - Federal		(67,639,986)	(26,626,884)	(17,772,196)	(5,085,405)	(56,218)	(11,445,968)	(564,511)	(20,253)	(14,628)	(4,513,021)	(1,506,019)	(34,882)
89 Income Taxes - State		-	-	-	-	-	-	-	-	-	-	-	-
90 Income Taxes Deferred		-	-	-	-	-	-	-	-	-	-	-	-
91 Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-	-	-	-
92 Misc Revenues & Expense		-	-	-	-	-	-	-	-	-	-	-	-
93													
94 Total Operating Expenses		447,063,412	175,989,182	117,464,523	33,611,756	371,571	75,651,604	3,731,112	133,862	96,686	29,828,607	9,953,962	230,549
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			1.70%	3.84%	1.57%	6.69%	-0.74%	1.38%	3.63%	6.41%	2.37%	-0.99%	2.75%
126													
127 Return On Rate Base	1.94%	-	-	-	-	-	-	-	-	-	-	-	-
128 Total Operating Expenses		447,063,412	175,989,182	117,464,523	33,611,756	371,571	75,651,604	3,731,112	133,862	96,686	29,828,607	9,953,962	230,549
129 Revenue Credits		(43,710,533)	(17,206,912)	(11,484,807)	(3,286,307)	(36,329)	(7,396,651)	(364,800)	(13,088)	(9,453)	(2,916,419)	(973,224)	(22,541)
130													
131 Total Revenue Requirements		403,352,879	158,782,270	105,979,716	30,325,448	335,241	68,254,953	3,366,312	120,774	87,233	26,912,188	8,980,737	208,008
132													
133													
134 Return On Rate Base @ Target ROR	1.94%	-	-	-	-	-	-	-	-	-	-	-	-
135 Total Op. exp. Adjusted for Taxes		447,063,412	175,989,182	117,464,523	33,611,756	371,571	75,651,604	3,731,112	133,862	96,686	29,828,607	9,953,962	230,549
136 Revenue Credits		(43,710,533)	(17,206,912)	(11,484,807)	(3,286,307)	(36,329)	(7,396,651)	(364,800)	(13,088)	(9,453)	(2,916,419)	(973,224)	(22,541)
137													
138 Total Target Revenue Requirements		403,352,879	158,782,270	105,979,716	30,325,448	335,241	68,254,953	3,366,312	120,774	87,233	26,912,188	8,980,737	208,008

Rocky Mountain Power
Cost Of Service By Rate Schedule - Production-Energy Variable Summary
State of Utah
2020 Protocol (Non Wgt)
12 Months Ended Dec 2024

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		621,708,424	220,780,515	169,186,042	49,327,424	1,286,984	119,741,729	5,829,476	215,383	337,215	40,523,866	14,029,641	450,150
153 Operating Expenses													
154 Operation & Maintenance Expenses		644,255,086	229,656,143	175,110,107	51,022,559	1,305,723	123,557,052	6,017,646	222,134	342,091	42,028,207	14,531,647	461,777
155 Depreciation Expense		-	-	-	-	-	-	-	-	-	-	-	-
156 Amortization Expense		-	-	-	-	-	-	-	-	-	-	-	-
157 Taxes Other Than Income		-	-	-	-	-	-	-	-	-	-	-	-
158 Income Taxes - Federal		(22,546,662)	(8,875,628)	(5,924,065)	(1,695,135)	(18,739)	(3,815,323)	(188,170)	(6,751)	(4,876)	(1,504,340)	(502,006)	(11,627)
159 Income Taxes - State		-	-	-	-	-	-	-	-	-	-	-	-
160 Income Taxes Deferred		-	-	-	-	-	-	-	-	-	-	-	-
161 Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-	-	-	-
162 Misc Revenues & Expense		-	-	-	-	-	-	-	-	-	-	-	-
163													
164 Total Operating Expenses		621,708,424	220,780,515	169,186,042	49,327,424	1,286,984	119,741,729	5,829,476	215,383	337,215	40,523,866	14,029,641	450,150
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			1.70%	3.84%	1.57%	6.69%	-0.74%	1.38%	3.63%	6.41%	2.37%	-0.99%	2.75%
196													
197 Return On Rate Base	1.94%	-	-	-	-	-	-	-	-	-	-	-	-
198 Total Operating Expenses		621,708,424	220,780,515	169,186,042	49,327,424	1,286,984	119,741,729	5,829,476	215,383	337,215	40,523,866	14,029,641	450,150
199 Revenue Credits		(13,935,725)	(5,518,039)	(3,653,738)	(1,044,265)	(10,549)	(2,338,677)	(115,445)	(4,133)	(2,742)	(931,093)	(310,031)	(7,013)
200													
201 Total Revenue Requirements		607,772,700	215,262,475	165,532,304	48,283,159	1,276,435	117,403,052	5,714,031	211,249	334,473	39,592,773	13,719,610	443,137
202													
203													
204 Return On Rate Base @ Target ROR	1.94%	-	-	-	-	-	-	-	-	-	-	-	-
205 Total Op. exp. Adjusted for Taxes		621,708,424	220,780,515	169,186,042	49,327,424	1,286,984	119,741,729	5,829,476	215,383	337,215	40,523,866	14,029,641	450,150
206 Revenue Credits		(13,935,725)	(5,518,039)	(3,653,738)	(1,044,265)	(10,549)	(2,338,677)	(115,445)	(4,133)	(2,742)	(931,093)	(310,031)	(7,013)
207													
208 Total Target Revenue Requirements		607,772,700	215,262,475	165,532,304	48,283,159	1,276,435	117,403,052	5,714,031	211,249	334,473	39,592,773	13,719,610	443,137

Rocky Mountain Power
Cost Of Service By Rate Schedule - Production-Demand 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	522,634,732	203,244,881	153,494,486	38,855,337	538,987	75,995,909	4,255,287	172,570	148,430	35,822,114	9,819,275	287,454	
223	Operating Expenses													
224	Operation & Maintenance Expenses	242,071,027	95,381,189	63,551,117	18,177,317	214,721	40,893,459	2,028,226	73,042	54,116	16,206,472	5,365,993	125,375	
225	Depreciation Expense	246,413,155	96,997,924	64,745,286	18,526,624	204,934	41,700,256	2,056,630	73,787	53,326	16,440,818	5,486,473	127,097	
226	Amortization Expense	(5,226,607)	(2,950,329)	(1,059,238)	(255,253)	(50,321)	(281,416)	(51,757)	(2,666)	(1,249)	(536,270)	(37,041)	(1,067)	
227	Taxes Other Than Income	25,240,199	9,840,131	6,656,004	1,907,935	24,073	4,328,435	213,210	7,676	6,272	1,680,323	562,605	13,535	
228	Income Taxes - Federal	(25,875,411)	(10,482,693)	(3,619,959)	(2,060,860)	4,673	(7,004,363)	(238,394)	(4,467)	830	(1,507,863)	(951,913)	(10,402)	
229	Income Taxes - State	(5,856,039)	(2,372,511)	(818,749)	(466,419)	1,063	(1,585,579)	(53,955)	(1,010)	189	(341,223)	(215,492)	(2,353)	
230	Income Taxes Deferred	5,915,334	2,306,149	1,559,912	447,147	5,642	1,014,419	49,968	1,799	1,470	393,803	131,853	3,172	
231	Investment Tax Credit Adj	(130,414)	(50,843)	(34,391)	(9,858)	(124)	(22,365)	(1,102)	(40)	(32)	(8,682)	(2,907)	(70)	
232	Misc Revenues & Expense	(1,105,588)	(435,220)	(290,490)	(83,122)	(919)	(187,087)	(9,227)	(331)	(239)	(73,766)	(24,616)	(570)	
233														
234	Total Operating Expenses	481,445,656	188,233,797	130,689,492	36,183,510	403,742	78,855,759	3,993,600	147,790	114,683	32,253,613	10,314,954	254,715	
235														
236														
237	Rate Base :													
238	Electric Plant In Service	5,030,702,356	1,973,913,416	1,323,372,663	378,921,669	4,388,647	855,205,303	42,157,933	1,514,186	1,142,590	335,396,679	112,060,065	2,629,204	
239	Plant Held For Future Use	34,364	15,942	8,202	2,216	89	4,185	310	13	8	2,837	549	13	
240	Electric Plant Acquisition Adj	7,606,223	2,994,235	1,998,511	571,862	6,322	1,287,117	63,480	2,277	1,645	507,496	169,354	3,923	
241	Pensions	-	-	-	-	-	-	-	-	-	-	-	-	
242	Prepayments	20,340,306	8,314,483	5,269,499	1,496,084	7,023	3,255,451	161,535	5,715	1,797	1,369,412	450,480	8,827	
243	Fuel Stock	-	-	-	-	-	-	-	-	-	-	-	-	
244	Materials & Supplies	111,912,431	43,945,325	29,431,350	8,425,793	96,540	19,004,248	936,935	33,643	25,131	7,462,550	2,492,611	58,306	
245	Misc Deferred Debits	98,308,388	37,271,212	26,178,065	7,545,300	127,632	17,502,364	858,671	31,179	33,350	6,502,179	2,200,017	58,421	
246	Cash Working Capital	25,396,752	9,810,483	6,798,114	1,925,379	28,063	4,337,853	216,493	7,929	7,255	1,694,607	556,400	14,175	
247	Weatherization Loans	-	-	-	-	-	-	-	-	-	-	-	-	
248	Miscellaneous Rate Base	-	-	-	-	-	-	-	-	-	-	-	-	
249														
250	Total Rate Base Additions	5,294,300,821	2,076,265,096	1,393,056,404	398,888,303	4,654,317	900,596,522	44,395,357	1,594,942	1,211,778	352,935,760	117,929,476	2,772,868	
251														
252	Rate Base Deductions :													
253	Accum Provision For Depreciation	(1,977,164,565)	(778,285,568)	(519,502,874)	(148,653,991)	(1,644,485)	(334,596,216)	(16,502,056)	(592,056)	(427,912)	(131,917,309)	(44,022,278)	(1,019,818)	
254	Accum Provision For Amortization	(102,083,631)	(40,085,371)	(26,846,619)	(7,685,836)	(88,075)	(17,335,439)	(854,659)	(30,689)	(22,928)	(6,807,128)	(2,273,699)	(53,187)	
255	Accum Deferred Income Taxes	(838,680,252)	(328,522,135)	(220,757,388)	(63,230,664)	(749,440)	(142,909,202)	(7,043,056)	(253,109)	(195,169)	(55,892,651)	(18,686,123)	(441,314)	
256	Unamortized ITC	(648,981)	(254,208)	(170,826)	(48,929)	(580)	(110,589)	(5,450)	(196)	(151)	(43,250)	(14,460)	(342)	
257	Customer Advance For Construction	-	-	-	-	-	-	-	-	-	-	-	-	
258	Customer Service Deposits	-	-	-	-	-	-	-	-	-	-	-	-	
259	Misc Rate Base Deductions	(116,980,886)	(44,394,873)	(31,139,452)	(8,973,643)	(150,446)	(20,799,762)	(1,020,576)	(37,046)	(39,308)	(7,738,966)	(2,617,536)	(69,277)	
260														
261	Total Rate Base Deductions	(3,035,558,314)	(1,191,542,157)	(798,417,169)	(228,593,064)	(2,633,026)	(515,751,209)	(25,425,797)	(913,096)	(685,469)	(202,399,304)	(67,614,096)	(1,583,937)	
262														
263	Total Rate Base	2,258,742,507	884,722,939	594,639,245	170,295,239	2,021,290	384,845,313	18,969,559	681,846	526,309	150,536,455	50,315,380	1,188,931	
264														
265	Calculated Return On Rate Base		1.70%	3.84%	1.57%	6.69%	-0.74%	1.38%	3.63%	6.41%	2.37%	-0.99%	2.75%	
266														
267	Return On Rate Base	1.94%	43,911,617	17,199,665	11,560,225	3,310,665	39,295	7,481,676	368,782	13,256	10,232	2,926,540	978,168	23,114
268	Total Operating Expenses	482,357,688	188,966,957	126,922,572	36,397,516	371,600	82,320,099	4,029,476	143,929	106,806	32,038,560	10,808,683	251,491	
269	Revenue Credits	(70,717,820)	(26,997,762)	(18,920,019)	(5,402,560)	(84,083)	(12,359,831)	(610,473)	(22,260)	(22,373)	(4,690,218)	(1,567,261)	(40,981)	
270														
271	Total Revenue Requirements	455,551,485	179,168,860	119,562,777	34,305,621	326,812	77,441,944	3,787,785	134,925	94,665	30,274,881	10,219,590	233,624	
272														
273														
274	Return On Rate Base @ Target ROR	1.94%	43,911,617	17,199,665	11,560,225	3,310,665	39,295	7,481,676	368,782	13,256	10,232	2,926,540	978,168	23,114
275	Total Op. exp. Adjusted for Taxes	482,357,688	188,966,957	126,922,572	36,397,516	371,600	82,320,099	4,029,476	143,929	106,806	32,038,560	10,808,683	251,491	
276	Revenue Credits	(70,717,820)	(26,997,762)	(18,920,019)	(5,402,560)	(84,083)	(12,359,831)	(610,473)	(22,260)	(22,373)	(4,690,218)	(1,567,261)	(40,981)	
277														
278	Total Target Revenue Requirements	455,551,485	179,168,860	119,562,777	34,305,621	326,812	77,441,944	3,787,785	134,925	94,665	30,274,881	10,219,590	233,624	

Rocky Mountain Power
Cost Of Service By Rate Schedule - Production-Energy 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		117,965,071	45,660,638	32,298,047	8,917,614	119,246	19,438,387	988,263	36,920	34,192	7,884,663	2,521,882	65,220
293	Operating Expenses													
294	Operation & Maintenance Expenses		79,303,646	30,879,581	20,909,030	5,994,587	82,261	13,619,943	674,352	24,381	20,855	5,294,921	1,760,666	43,068
295	Depreciation Expense		37,224,373	14,649,910	9,781,486	2,799,053	31,057	6,301,306	310,767	11,150	8,082	2,483,508	828,837	19,216
296	Amortization Expense		(1,741,391)	(983,164)	(352,856)	(85,019)	(16,772)	(93,643)	(17,245)	(888)	(416)	(178,704)	(12,329)	(355)
297	Taxes Other Than Income		8,413,400	3,280,044	2,218,668	635,978	8,024	1,442,812	71,070	2,559	2,091	560,108	187,535	4,512
298	Income Taxes - Federal		(7,773,745)	(3,024,312)	(1,832,547)	(597,301)	(4,458)	(1,539,443)	(67,805)	(2,139)	(1,213)	(501,638)	(198,872)	(4,017)
299	Income Taxes - State		(1,759,196)	(684,413)	(414,664)	(135,169)	(1,008)	(348,403)	(15,344)	(484)	(274)	(113,518)	(45,009)	(909)
300	Income Taxes Deferred		1,971,778	768,716	519,971	149,049	1,881	338,140	16,656	600	490	131,268	43,951	1,057
301	Investment Tax Credit Adj		(43,471)	(16,948)	(11,464)	(3,286)	(41)	(7,455)	(367)	(13)	(11)	(2,894)	(969)	(23)
302	Misc Revenues & Expense		(368,529)	(145,073)	(96,830)	(27,707)	(306)	(62,362)	(3,076)	(110)	(80)	(24,589)	(8,205)	(190)
303														
304	Total Operating Expenses		115,226,864	44,724,341	30,720,795	8,730,185	100,637	19,650,894	969,008	35,055	29,524	7,648,461	2,555,606	62,358
305														
306														
307	Rate Base :													
308	Electric Plant In Service		1,574,203,792	618,443,688	413,921,791	118,489,016	1,348,598	267,144,185	13,171,486	472,881	351,038	104,982,779	35,059,755	818,576
309	Plant Held For Future Use		11,455	5,314	2,734	739	30	1,395	103	4	3	946	183	4
310	Electric Plant Acquisition Adj		2,535,408	998,078	666,170	190,621	2,107	429,039	21,160	759	548	169,165	56,451	1,308
311	Pensions		0	0	0	0	0	0	0	0	0	0	0	0
312	Prepayments		6,780,102	2,771,494	1,756,500	498,695	2,341	1,085,150	53,845	1,905	599	456,471	150,160	2,942
313	Fuel Stock		83,490,431	28,634,695	22,967,322	6,733,729	205,442	16,695,802	809,982	30,162	53,869	5,401,501	1,891,992	65,936
314	Materials & Supplies		37,304,144	14,648,442	9,810,450	2,808,598	32,180	6,334,749	312,312	11,214	8,377	2,487,517	830,870	19,435
315	Misc Deferred Debits		32,769,463	12,423,737	8,726,022	2,515,100	42,544	5,834,121	286,224	10,393	11,117	2,167,393	733,339	19,474
316	Cash Working Capital		18,454,370	6,691,353	4,993,796	1,448,960	34,021	3,465,275	169,407	6,238	8,889	1,209,330	414,468	12,632
317	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
318	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
319														
320	Total Rate Base Additions		1,755,549,164	684,616,801	462,844,784	132,685,456	1,667,264	300,989,718	14,824,518	533,556	434,441	116,875,101	39,137,219	940,307
321														
322	Rate Base Deductions :													
323	Accum Provision For Depreciation		(659,782,433)	(259,678,060)	(173,367,774)	(49,610,012)	(549,952)	(111,677,568)	(5,507,744)	(197,615)	(143,107)	(44,019,508)	(14,690,581)	(340,514)
324	Accum Provision For Amortization		(34,031,158)	(13,362,916)	(8,949,776)	(2,562,210)	(29,366)	(5,779,136)	(284,918)	(10,231)	(7,645)	(2,269,255)	(757,974)	(17,732)
325	Accum Deferred Income Taxes		(279,560,084)	(109,507,378)	(73,585,796)	(21,076,888)	(249,813)	(47,636,401)	(2,347,685)	(84,370)	(65,056)	(18,630,884)	(6,228,708)	(147,105)
326	Unamortized ITC		(216,327)	(84,736)	(56,942)	(16,310)	(193)	(36,863)	(1,817)	(65)	(50)	(14,417)	(4,820)	(114)
327	Customer Advance For Construction		-	-	-	-	-	-	-	-	-	-	-	-
328	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
329	Misc Rate Base Deductions		(629,816,607)	(246,800,287)	(165,757,708)	(47,473,782)	(559,817)	(107,263,007)	(5,286,582)	(189,962)	(145,779)	(41,976,939)	(14,031,834)	(330,908)
330														
331	Total Rate Base Deductions		(1,603,406,609)	(629,433,378)	(421,717,996)	(120,739,202)	(1,389,143)	(272,392,974)	(13,428,746)	(482,242)	(361,638)	(106,911,002)	(35,713,916)	(836,372)
332														
333	Total Rate Base		152,142,556	55,183,423	41,126,788	11,946,255	278,121	28,596,743	1,395,772	51,314	72,803	9,964,099	3,423,303	103,934
334														
335	Calculated Return On Rate Base			1.70%	3.84%	1.57%	6.69%	-0.74%	1.38%	3.63%	6.41%	2.37%	-0.99%	2.75%
336														
337	Return On Rate Base	1.94%	2,957,763	1,072,806	799,535	232,244	5,407	555,942	27,135	998	1,415	193,709	66,552	2,021
338	Total Operating Expenses		115,300,414	44,770,071	30,460,265	8,745,197	96,215	19,908,319	971,648	34,764	28,434	7,634,227	2,589,198	62,076
339	Revenue Credits		(60,374,389)	(22,926,355)	(16,202,231)	(4,624,868)	(75,475)	(10,609,316)	(524,139)	(19,162)	(20,133)	(4,000,106)	(1,336,959)	(35,645)
340														
341	Total Revenue Requirements		57,883,789	22,916,523	15,057,569	4,352,573	26,146	9,854,944	474,644	16,600	9,717	3,827,831	1,318,790	28,452
342														
343														
344	Return On Rate Base @ Target ROR	1.94%	2,957,763	1,072,806	799,535	232,244	5,407	555,942	27,135	998	1,415	193,709	66,552	2,021
345	Total Op. exp. Adjusted for Taxes		115,300,414	44,770,071	30,460,265	8,745,197	96,215	19,908,319	971,648	34,764	28,434	7,634,227	2,589,198	62,076
346	Revenue Credits		(60,374,389)	(22,926,355)	(16,202,231)	(4,624,868)	(75,475)	(10,609,316)	(524,139)	(19,162)	(20,133)	(4,000,106)	(1,336,959)	(35,645)
347														
348	Total Target Revenue Requirements		57,883,789	22,916,523	15,057,569	4,352,573	26,146	9,854,944	474,644	16,600	9,717	3,827,831	1,318,790	28,452

Transmission Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Transmission Function
State of Utah
2020 Protocol (Non Wgt)
12 Months Ended Dec 2024

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		189,900,053	74,945,936	49,774,925	14,225,790	191,091	31,981,353	1,604,562	58,242	45,505	12,802,103	4,171,196	99,351
15 Depreciation Expense		73,665,625	28,998,913	19,355,414	5,538,434	61,226	12,465,620	614,800	22,057	15,932	4,915,059	1,640,181	37,989
16 Amortization Expense		6,415,330	2,525,433	1,685,608	482,326	5,332	1,085,595	53,541	1,921	1,387	428,039	142,839	3,308
17 Taxes Other Than Income		20,276,215	8,111,581	5,505,463	1,576,503	15,171	3,541,792	173,462	5,174	3,548	864,657	468,028	10,835
18 Income Taxes - Federal		(33,892,744)	(13,729,199)	(4,663,212)	(2,707,683)	710	(9,241,367)	(312,703)	(6,302)	(848)	(1,956,505)	(1,261,991)	(13,644)
19 Income Taxes - State		(7,675,768)	(3,109,283)	(1,056,088)	(613,215)	161	(2,092,914)	(70,818)	(1,427)	(192)	(443,094)	(285,806)	(3,090)
20 Income Taxes Deferred		9,858,909	3,944,096	2,676,923	766,543	7,376	1,722,127	84,343	2,516	1,725	420,422	227,569	5,269
21 Investment Tax Credit Adj		(110,088)	(44,041)	(29,891)	(8,559)	(82)	(19,230)	(942)	(28)	(19)	(4,695)	(2,541)	(59)
22 Misc Revenues & Expense		(95,434)	(37,568)	(25,075)	(7,175)	(79)	(16,149)	(796)	(29)	(21)	(6,367)	(2,125)	(49)
23 Total Operating Expenses		258,342,098	101,605,868	73,224,067	19,252,963	280,905	39,426,828	2,145,449	82,124	67,016	17,019,619	5,097,349	139,911
24													
25													
26													
27 Rate Base :													
28 Electric Plant In Service		4,269,361,946	1,680,659,829	1,121,761,588	320,985,227	3,548,422	722,456,971	35,631,337	1,278,350	923,329	284,856,947	95,058,250	2,201,696
29 Plant Held For Future Use		770,250	309,344	200,282	56,978	794	126,202	6,488	236	168	52,772	16,601	385
30 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
31 Pensions		0	0	0	0	0	0	0	0	0	0	0	0
32 Prepayments		22,762,888	8,960,747	5,980,878	1,711,392	18,919	3,851,912	189,975	6,816	4,923	1,518,767	506,821	11,739
33 Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
34 Materials & Supplies		2,858,152	1,125,129	750,971	214,886	2,376	483,653	23,854	856	618	190,699	63,637	1,474
35 Misc Deferred Debits		8,579,960	3,377,552	2,254,358	645,071	7,131	1,451,892	71,607	2,569	1,856	572,465	191,035	4,425
36 Cash Working Capital		15,948,556	6,287,410	4,293,794	1,191,580	16,841	2,596,962	134,120	4,975	3,983	1,073,067	337,370	8,455
37 Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
38 Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
39													
40 Total Rate Base Additions		4,320,281,752	1,700,720,011	1,135,241,871	324,805,132	3,594,482	730,967,593	36,057,381	1,293,803	934,876	288,264,717	96,173,713	2,228,173
41													
42 Rate Base Deductions :													
43 Accum Provision For Depreciation		(1,136,874,736)	(447,537,530)	(298,710,305)	(85,474,129)	(944,898)	(192,380,756)	(9,488,155)	(340,408)	(245,870)	(75,853,645)	(25,312,757)	(586,283)
44 Accum Provision For Amortization		(66,008,204)	(25,984,524)	(17,343,451)	(4,962,722)	(54,862)	(11,169,839)	(550,893)	(19,764)	(14,276)	(4,404,147)	(1,469,687)	(34,040)
45 Accum Deferred Income Taxes		(70,047,844)	(27,574,752)	(18,404,853)	(5,266,436)	(58,219)	(11,853,423)	(584,607)	(20,974)	(15,149)	(4,673,676)	(1,559,630)	(36,123)
46 Unamortized ITC		(547,833)	(215,658)	(143,941)	(41,188)	(455)	(92,704)	(4,572)	(164)	(118)	(36,552)	(12,198)	(283)
47 Customer Advance For Construction		(108,603,181)	(24,254,094)	(2,829,594)	(596,438)	(329,101)	(2,105,781)	(287,119)	(162,180)	(142,969)	(77,895,906)	-	-
48 Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
49 Misc Rate Base Deductions		(4,761,662)	(1,619,707)	(1,313,145)	(385,487)	(12,148)	(960,332)	(46,554)	(1,737)	(3,186)	(307,525)	(108,010)	(3,833)
50													
51 Total Rate Base Deductions		(1,386,843,461)	(527,186,265)	(338,745,289)	(96,726,401)	(1,399,683)	(218,562,835)	(10,961,899)	(545,227)	(421,568)	(163,171,452)	(28,462,281)	(660,562)
52													
53 Total Rate Base		2,933,438,291	1,173,533,747	796,496,581	228,078,731	2,194,799	512,404,758	25,095,482	748,576	513,308	125,093,266	67,711,432	1,567,612
54													
55 Calculated Return On Rate Base			1.70%	3.84%	1.57%	6.69%	-0.74%	1.38%	3.63%	6.41%	2.37%	-0.99%	2.75%
56													
57 Return On Rate Base	1.94%	57,028,200	22,814,360	15,484,480	4,434,018	42,669	9,961,526	487,875	14,553	9,979	2,431,905	1,316,360	30,476
58 Total Operating Expenses		259,650,297	102,578,361	68,178,421	19,539,584	246,003	44,039,445	2,192,910	77,885	59,334	16,840,914	5,761,780	135,660
59 Revenue Credits		(127,584,011)	(49,517,981)	(34,115,614)	(9,668,821)	(133,749)	(21,746,424)	(1,084,295)	(39,247)	(34,360)	(8,370,229)	(2,803,020)	(70,270)
60													
61 Total Revenue Requirements		189,094,485	75,874,741	49,547,287	14,304,781	154,923	32,254,546	1,596,490	53,191	34,952	10,902,590	4,275,119	95,865
62													
63													
64 Return On Rate Base @ Target ROR	1.94%	57,028,200	22,814,360	15,484,480	4,434,018	42,669	9,961,526	487,875	14,553	9,979	2,431,905	1,316,360	30,476
65 Total Op. exp. Adjusted for Taxes		259,650,297	102,578,361	68,178,421	19,539,584	246,003	44,039,445	2,192,910	77,885	59,334	16,840,914	5,761,780	135,660
66 Revenue Credits		(127,584,011)	(49,517,981)	(34,115,614)	(9,668,821)	(133,749)	(21,746,424)	(1,084,295)	(39,247)	(34,360)	(8,370,229)	(2,803,020)	(70,270)
67													
68 Total Target Revenue Requirements		189,094,485	75,874,741	49,547,287	14,304,781	154,923	32,254,546	1,596,490	53,191	34,952	10,902,590	4,275,119	95,865

Rocky Mountain Power
Cost Of Service By Rate Schedule - Transmission-Demand Variable Summary
State of Utah
2020 Protocol (Non Wgt)
12 Months Ended Dec 2024

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		52,265,046	20,574,448	13,732,479	3,929,465	43,439	8,844,237	436,195	15,649	11,303	3,487,187	1,163,692	26,953
83 Operating Expenses													
84 Operation & Maintenance Expenses		52,265,046	20,574,448	13,732,479	3,929,465	43,439	8,844,237	436,195	15,649	11,303	3,487,187	1,163,692	26,953
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		52,265,046	20,574,448	13,732,479	3,929,465	43,439	8,844,237	436,195	15,649	11,303	3,487,187	1,163,692	26,953
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			1.70%	3.84%	1.57%	6.69%	-0.74%	1.38%	3.63%	6.41%	2.37%	-0.99%	2.75%
126													
127 Return On Rate Base	1.94%	-	-	-	-	-	-	-	-	-	-	-	-
128 Total Operating Expenses		52,265,046	20,574,448	13,732,479	3,929,465	43,439	8,844,237	436,195	15,649	11,303	3,487,187	1,163,692	26,953
129 Revenue Credits		(48,040,984)	(18,911,620)	(12,622,619)	(3,611,885)	(39,929)	(8,129,445)	(400,942)	(14,385)	(10,390)	(3,205,352)	(1,069,643)	(24,775)
130													
131 Total Revenue Requirements		4,224,063	1,662,827	1,109,859	317,579	3,511	714,791	35,253	1,265	914	281,835	94,050	2,178
132													
133													
134 Return On Rate Base @ Target ROR	1.94%	-	-	-	-	-	-	-	-	-	-	-	-
135 Total Op. exp. Adjusted for Taxes		52,265,046	20,574,448	13,732,479	3,929,465	43,439	8,844,237	436,195	15,649	11,303	3,487,187	1,163,692	26,953
136 Revenue Credits		(48,040,984)	(18,911,620)	(12,622,619)	(3,611,885)	(39,929)	(8,129,445)	(400,942)	(14,385)	(10,390)	(3,205,352)	(1,069,643)	(24,775)
137													
138 Total Target Revenue Requirements		4,224,063	1,662,827	1,109,859	317,579	3,511	714,791	35,253	1,265	914	281,835	94,050	2,178

Rocky Mountain Power
Cost Of Service By Rate Schedule - Transmission-Energy Variable Summary
State of Utah
2020 Protocol (Non Wgt)
12 Months Ended Dec 2024

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		27,186,432	10,207,163	7,263,671	2,097,375	38,508	4,900,762	240,131	8,744	10,068	1,794,136	609,178	16,696
153 Operating Expenses													
154 Operation & Maintenance Expenses		27,186,432	10,207,163	7,263,671	2,097,375	38,508	4,900,762	240,131	8,744	10,068	1,794,136	609,178	16,696
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		27,186,432	10,207,163	7,263,671	2,097,375	38,508	4,900,762	240,131	8,744	10,068	1,794,136	609,178	16,696
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			1.70%	3.84%	1.57%	6.69%	-0.74%	1.38%	3.63%	6.41%	2.37%	-0.99%	2.75%
196													
197 Return On Rate Base	1.94%	-	-	-	-	-	-	-	-	-	-	-	-
198 Total Operating Expenses		27,186,432	10,207,163	7,263,671	2,097,375	38,508	4,900,762	240,131	8,744	10,068	1,794,136	609,178	16,696
199 Revenue Credits		(30,175,833)	(11,161,070)	(8,103,401)	(2,346,179)	(48,158)	(5,541,862)	(271,041)	(9,911)	(12,601)	(1,984,687)	(677,479)	(19,443)
200													
201 Total Revenue Requirements		(2,989,402)	(953,907)	(839,731)	(248,804)	(9,650)	(641,100)	(30,910)	(1,167)	(2,533)	(190,551)	(68,301)	(2,747)
202													
203													
204 Return On Rate Base @ Target ROR	1.94%	-	-	-	-	-	-	-	-	-	-	-	-
205 Total Op. exp. Adjusted for Taxes		27,186,432	10,207,163	7,263,671	2,097,375	38,508	4,900,762	240,131	8,744	10,068	1,794,136	609,178	16,696
206 Revenue Credits		(30,175,833)	(11,161,070)	(8,103,401)	(2,346,179)	(48,158)	(5,541,862)	(271,041)	(9,911)	(12,601)	(1,984,687)	(677,479)	(19,443)
207													
208 Total Target Revenue Requirements		(2,989,402)	(953,907)	(839,731)	(248,804)	(9,650)	(641,100)	(30,910)	(1,167)	(2,533)	(190,551)	(68,301)	(2,747)

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
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		173,998,370	68,047,626	62,071,883	12,602,700	259,286	16,408,260	1,361,427	63,692	58,901	11,026,565	1,993,472	104,559
223 Operating Expenses													
224 Operation & Maintenance Expenses		82,836,431	33,123,244	21,584,082	6,149,212	81,858	13,677,266	696,177	25,386	18,100	5,640,586	1,798,744	41,777
225 Depreciation Expense		55,249,219	21,749,185	14,516,561	4,153,825	45,920	9,349,215	461,100	16,543	11,949	3,686,294	1,230,136	28,492
226 Amortization Expense		4,811,498	1,894,075	1,264,206	361,745	3,999	814,197	40,156	1,441	1,041	321,029	107,129	2,481
227 Taxes Other Than Income		15,207,161	6,083,686	4,129,097	1,182,377	11,378	2,656,344	130,097	3,881	2,661	648,493	351,021	8,127
228 Income Taxes - Federal		(25,417,300)	(10,295,933)	(3,497,957)	(2,030,550)	523	(6,929,669)	(234,499)	(4,727)	(639)	(1,467,308)	(946,309)	(10,233)
229 Income Taxes - State		(5,756,315)	(2,331,744)	(792,190)	(459,863)	118	(1,569,378)	(53,108)	(1,071)	(145)	(332,305)	(214,313)	(2,317)
230 Income Taxes Deferred		7,394,182	2,958,072	2,007,692	574,907	5,532	1,291,595	63,257	1,887	1,294	315,317	170,677	3,951
231 Investment Tax Credit Adj		(82,566)	(33,031)	(22,419)	(6,420)	(62)	(14,422)	(706)	(21)	(14)	(3,521)	(1,906)	(44)
232 Misc Revenues & Expense		(71,576)	(28,176)	(18,806)	(5,381)	(59)	(12,112)	(597)	(21)	(15)	(4,776)	(1,594)	(37)
233													
234 Total Operating Expenses		134,170,735	53,119,378	39,170,266	9,919,853	149,207	19,263,036	1,101,876	43,297	34,231	8,803,809	2,493,586	72,197
235													
236													
237 Rate Base :													
238 Electric Plant In Service		3,202,021,460	1,260,494,872	841,321,191	240,738,920	2,661,316	541,842,728	26,723,503	958,763	692,497	213,642,710	71,293,688	1,651,272
239 Plant Held For Future Use		577,688	232,008	150,212	42,733	595	94,652	4,866	177	126	39,579	12,450	289
240 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
241 Pensions		-	-	-	-	-	-	-	-	-	-	-	-
242 Prepayments		17,072,166	6,720,560	4,485,659	1,283,544	14,189	2,888,934	142,481	5,112	3,692	1,139,075	380,115	8,804
243 Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
244 Materials & Supplies		2,143,614	843,846	563,228	161,164	1,782	362,740	17,890	642	464	143,024	47,728	1,105
245 Misc Deferred Debits		6,434,970	2,533,164	1,690,768	483,803	5,348	1,088,919	53,705	1,927	1,392	429,349	143,276	3,318
246 Cash Working Capital		11,806,602	4,662,466	3,177,728	881,199	12,249	1,916,786	99,088	3,676	2,887	794,782	249,522	6,219
247 Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
248 Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
249													
250 Total Rate Base Additions		3,240,056,500	1,275,486,917	851,388,785	243,591,364	2,695,480	548,194,759	27,041,534	970,296	701,057	216,188,520	72,126,780	1,671,008
251													
252 Rate Base Deductions :													
253 Accum Provision For Depreciation		(852,656,052)	(335,653,148)	(224,032,729)	(64,105,597)	(708,673)	(144,285,567)	(7,116,116)	(255,306)	(184,403)	(56,890,234)	(18,984,568)	(439,712)
254 Accum Provision For Amortization		(49,506,153)	(19,488,393)	(13,007,588)	(3,722,042)	(41,146)	(8,377,380)	(413,170)	(14,823)	(10,707)	(3,303,110)	(1,102,265)	(25,530)
255 Accum Deferred Income Taxes		(52,535,883)	(20,681,064)	(13,803,640)	(3,949,827)	(43,664)	(8,890,067)	(438,455)	(15,731)	(11,362)	(3,505,257)	(1,169,723)	(27,093)
256 Unamortized ITC		(410,875)	(161,743)	(107,956)	(30,891)	(341)	(69,528)	(3,429)	(123)	(89)	(27,414)	(9,148)	(212)
257 Customer Advance For Construction		(81,452,386)	(18,190,570)	(2,122,195)	(447,329)	(246,826)	(1,579,336)	(215,339)	(121,635)	(107,226)	(58,421,930)	-	-
258 Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
259 Misc Rate Base Deductions		(4,222,641)	(1,471,205)	(1,156,011)	(338,089)	(9,652)	(830,477)	(40,352)	(1,497)	(2,530)	(274,106)	(95,511)	(3,211)
260													
261 Total Rate Base Deductions		(1,040,783,990)	(395,646,124)	(254,230,119)	(72,593,775)	(1,050,304)	(164,032,354)	(8,226,861)	(409,115)	(316,317)	(122,422,051)	(21,361,214)	(495,757)
262													
263 Total Rate Base		2,199,272,510	879,840,793	597,158,666	170,997,589	1,645,177	384,162,405	18,814,673	561,181	384,740	93,766,470	50,765,565	1,175,251
264													
265 Calculated Return On Rate Base			1.70%	3.84%	1.57%	6.69%	-0.74%	1.38%	3.63%	6.41%	2.37%	-0.99%	2.75%
266													
267 Return On Rate Base	1.94%	42,755,477	17,104,753	11,609,204	3,324,319	31,983	7,468,400	365,771	10,910	7,480	1,822,889	986,920	22,848
268 Total Operating Expenses		135,151,541	53,848,491	35,387,386	10,134,742	123,045	22,721,228	1,137,459	40,120	28,472	8,669,857	2,991,731	69,009
269 Revenue Credits		(31,290,715)	(12,327,498)	(8,429,842)	(2,351,701)	(28,197)	(5,153,229)	(261,193)	(9,449)	(7,080)	(2,031,086)	(675,027)	(16,413)
270													
271 Total Revenue Requirements		146,616,303	58,625,746	38,566,749	11,107,360	126,832	25,036,399	1,242,037	41,580	28,872	8,461,660	3,303,624	75,445
272													
273													
274 Return On Rate Base @ Target ROR	1.94%	42,755,477	17,104,753	11,609,204	3,324,319	31,983	7,468,400	365,771	10,910	7,480	1,822,889	986,920	22,848
275 Total Op. exp. Adjusted for Taxes		135,151,541	53,848,491	35,387,386	10,134,742	123,045	22,721,228	1,137,459	40,120	28,472	8,669,857	2,991,731	69,009
276 Revenue Credits		(31,290,715)	(12,327,498)	(8,429,842)	(2,351,701)	(28,197)	(5,153,229)	(261,193)	(9,449)	(7,080)	(2,031,086)	(675,027)	(16,413)
277													
278 Total Target Revenue Requirements		146,616,303	58,625,746	38,566,749	11,107,360	126,832	25,036,399	1,242,037	41,580	28,872	8,461,660	3,303,624	75,445

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		58,015,297	22,687,964	20,702,455	4,201,838	86,526	5,465,804	453,892	21,244	19,658	3,677,096	663,952	34,870
293 Operating Expenses													
294 Operation & Maintenance Expenses		27,612,144	11,041,081	7,194,694	2,049,737	27,286	4,559,089	232,059	8,462	6,033	1,880,195	599,581	13,926
295 Depreciation Expense		18,416,406	7,249,728	4,838,854	1,384,608	15,307	3,116,405	153,700	5,514	3,983	1,228,765	410,045	9,497
296 Amortization Expense		1,603,833	631,358	421,402	120,582	1,333	271,399	13,385	480	347	107,010	35,710	827
297 Taxes Other Than Income		5,069,054	2,027,895	1,376,366	394,126	3,793	885,448	43,366	1,294	887	216,164	117,007	2,709
298 Income Taxes - Federal		(8,475,445)	(3,433,266)	(1,165,255)	(677,134)	187	(2,311,698)	(78,203)	(1,575)	(210)	(489,197)	(315,682)	(3,411)
299 Income Taxes - State		(1,919,454)	(777,540)	(263,898)	(153,352)	42	(523,536)	(17,711)	(357)	(48)	(110,790)	(71,493)	(773)
300 Income Taxes Deferred		2,464,727	986,024	669,231	191,636	1,844	430,532	21,086	629	431	105,106	56,892	1,317
301 Investment Tax Credit Adj		(27,522)	(11,010)	(7,473)	(2,140)	(21)	(4,807)	(235)	(7)	(5)	(1,174)	(635)	(15)
302 Misc Revenues & Expense		(23,859)	(9,392)	(6,269)	(1,794)	(20)	(4,037)	(199)	(7)	(5)	(1,592)	(531)	(12)
303													
304 Total Operating Expenses		44,719,885	17,704,879	13,057,651	3,306,270	49,751	6,418,794	367,247	14,433	11,414	2,934,487	830,893	24,065
305													
306													
307 Rate Base :													
308 Electric Plant In Service		1,067,340,487	420,164,957	280,440,397	80,246,307	887,105	180,614,243	8,907,834	319,588	230,832	71,214,237	23,764,563	550,424
309 Plant Held For Future Use		192,563	77,336	50,071	14,244	198	31,551	1,622	59	42	13,193	4,150	96
310 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
311 Pensions		0	0	0	0	0	0	0	0	0	0	0	0
312 Prepayments		5,690,722	2,240,187	1,495,220	427,848	4,730	962,978	47,494	1,704	1,231	379,692	126,705	2,935
313 Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
314 Materials & Supplies		714,538	281,282	187,743	53,721	594	120,913	5,963	214	155	47,675	15,909	368
315 Misc Deferred Debits		2,144,990	844,388	563,589	161,268	1,783	362,973	17,902	642	464	143,116	47,759	1,106
316 Cash Working Capital		4,141,953	1,624,944	1,116,067	310,380	4,592	680,176	35,032	1,300	1,096	278,284	87,847	2,236
317 Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
318 Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
319													
320 Total Rate Base Additions		1,080,225,253	425,233,095	283,853,086	81,213,768	899,002	182,772,833	9,015,847	323,507	233,819	72,076,197	24,046,933	557,166
321													
322 Rate Base Deductions :													
323 Accum Provision For Depreciation		(284,218,684)	(111,884,383)	(74,677,576)	(21,368,532)	(236,224)	(48,095,189)	(2,372,039)	(85,102)	(61,468)	(18,963,411)	(6,328,189)	(146,571)
324 Accum Provision For Amortization		(16,502,051)	(6,496,131)	(4,335,863)	(1,240,681)	(13,715)	(2,792,460)	(137,723)	(4,941)	(3,569)	(1,101,037)	(367,422)	(8,510)
325 Accum Deferred Income Taxes		(17,511,961)	(6,893,688)	(4,601,213)	(1,316,609)	(14,555)	(2,963,356)	(146,152)	(5,244)	(3,787)	(1,168,419)	(389,908)	(9,031)
326 Unamortized ITC		(136,958)	(53,914)	(35,985)	(10,297)	(114)	(23,176)	(1,143)	(41)	(30)	(9,138)	(3,049)	(71)
327 Customer Advance For Construction		(27,150,795)	(6,063,523)	(707,398)	(149,110)	(82,275)	(526,445)	(71,780)	(40,545)	(35,742)	(19,473,977)	-	-
328 Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
329 Misc Rate Base Deductions		(539,021)	(148,502)	(157,134)	(47,398)	(2,496)	(129,855)	(6,202)	(239)	(656)	(33,420)	(12,499)	(622)
330													
331 Total Rate Base Deductions		(346,059,471)	(131,540,141)	(84,515,171)	(24,132,626)	(349,379)	(54,530,481)	(2,735,038)	(136,112)	(105,251)	(40,749,401)	(7,101,067)	(164,804)
332													
333 Total Rate Base		734,165,781	293,692,954	199,337,915	57,081,142	549,622	128,242,353	6,280,809	187,395	128,568	31,326,796	16,945,866	392,361
334													
335 Calculated Return On Rate Base			1.70%	3.84%	1.57%	6.69%	-0.74%	1.38%	3.63%	6.41%	2.37%	-0.99%	2.75%
336													
337 Return On Rate Base	1.94%	14,272,723	5,709,607	3,875,276	1,109,699	10,685	2,493,126	122,104	3,643	2,499	609,016	329,440	7,628
338 Total Operating Expenses		45,047,277	17,948,259	11,794,886	3,378,002	41,011	7,573,219	379,126	13,372	9,490	2,889,734	997,178	23,001
339 Revenue Credits		(18,076,479)	(7,117,792)	(4,959,752)	(1,359,056)	(17,466)	(2,921,888)	(151,119)	(5,502)	(4,289)	(1,149,103)	(380,871)	(9,641)
340													
341 Total Revenue Requirements		41,243,522	16,540,075	10,710,410	3,128,646	34,230	7,144,457	350,110	11,513	7,700	2,349,647	945,747	20,988
342													
343													
344 Return On Rate Base @ Target ROR	1.94%	14,272,723	5,709,607	3,875,276	1,109,699	10,685	2,493,126	122,104	3,643	2,499	609,016	329,440	7,628
345 Total Op. exp. Adjusted for Taxes		45,047,277	17,948,259	11,794,886	3,378,002	41,011	7,573,219	379,126	13,372	9,490	2,889,734	997,178	23,001
346 Revenue Credits		(18,076,479)	(7,117,792)	(4,959,752)	(1,359,056)	(17,466)	(2,921,888)	(151,119)	(5,502)	(4,289)	(1,149,103)	(380,871)	(9,641)
347													
348 Total Target Revenue Requirements		41,243,522	16,540,075	10,710,410	3,128,646	34,230	7,144,457	350,110	11,513	7,700	2,349,647	945,747	20,988

Distribution Summary

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Function
State of Utah
2020 Protocol (Non Wgt)
12 Months Ended Dec 2024

	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		193,351,191	123,055,240	37,757,528	9,125,763	1,588,869	829,812	1,987,821	94,622	31,744	18,773,866	100,477	5,448
15	Depreciation Expense		109,804,619	70,306,170	19,327,745	4,067,079	1,516,317	211,913	1,176,525	66,324	29,598	13,086,721	8,114	8,114
16	Amortization Expense		5,202,466	3,346,118	923,283	194,017	36,401	4,466	55,793	2,762	1,330	637,955	171	171
17	Taxes Other Than Income		21,801,756	14,154,714	3,900,141	814,166	90,208	3,840	236,831	11,123	5,353	2,585,138	(360)	602
18	Income Taxes - Federal		5,898,160	1,336,962	3,414,945	35,150	66,812	(5,279)	(5,337)	8,239	9,811	1,036,394	609	(145)
19	Income Taxes - State		1,335,770	302,785	773,391	7,960	15,131	(1,195)	(1,209)	1,866	2,222	234,715	138	(33)
20	Income Taxes Deferred		(21,267,204)	(13,807,658)	(3,804,515)	(794,997)	(87,997)	(3,746)	(231,024)	(10,851)	(5,222)	(2,521,753)	352	(587)
21	Investment Tax Credit Adj		(118,188)	(76,733)	(21,143)	(4,414)	(489)	(21)	(1,284)	(60)	(29)	(14,014)	2	(3)
22	Misc Revenues & Expense		(130,454)	(51,354)	(34,276)	(9,808)	(108)	(22,075)	(1,089)	(39)	(28)	(8,704)	(2,905)	(67)
23	Total Operating Expenses		315,878,115	198,566,242	62,237,099	13,435,710	3,225,145	1,017,714	3,217,027	173,986	74,779	33,810,316	106,597	13,499
24														
25														
26														
27	Rate Base :													
28	Electric Plant In Service		4,349,947,073	2,797,795,335	771,986,428	162,223,479	30,435,948	3,734,127	46,649,922	2,309,521	1,111,928	533,414,430	142,978	142,978
29	Plant Held For Future Use		5,278,334	3,019,516	1,398,771	358,194	1,257	13,406	73,710	1,191	307	410,182	1,758	42
30	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
31	Pensions		0	0	0	0	0	0	0	0	0	0	0	0
32	Prepayments		23,413,707	15,059,209	4,155,238	873,172	163,822	20,099	251,094	12,431	5,985	2,871,118	770	770
33	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
34	Materials & Supplies		53,002,600	34,090,168	9,406,388	1,976,637	370,851	45,499	568,413	28,141	13,548	6,499,470	1,742	1,742
35	Misc Deferred Debits		20,250,629	13,024,782	3,593,885	755,211	141,691	17,384	217,173	10,752	5,176	2,483,243	666	666
36	Cash Working Capital		20,309,775	12,869,051	4,017,226	947,726	165,491	84,473	207,360	10,088	3,601	1,993,952	10,243	564
37	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
38	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
39														
40	Total Rate Base Additions		4,472,202,117	2,875,858,062	794,557,935	167,134,420	31,279,061	3,914,987	47,967,672	2,372,123	1,140,546	547,672,395	158,156	146,761
41														
42	Rate Base Deductions :													
43	Accum Provision For Depreciation		(1,299,403,706)	(831,039,033)	(230,700,437)	(49,149,367)	(17,988,488)	(1,439,349)	(13,773,176)	(724,437)	(328,485)	(154,150,711)	(55,112)	(55,112)
44	Accum Provision For Amortization		(52,218,508)	(33,585,857)	(9,267,235)	(1,947,396)	(365,365)	(44,826)	(560,004)	(27,724)	(13,348)	(6,403,321)	(1,716)	(1,716)
45	Accum Deferred Income Taxes		(85,453,413)	(55,051,567)	(15,467,087)	(3,343,269)	(413,864)	(57,734)	(912,824)	(43,844)	(20,186)	(10,138,617)	(2,211)	(2,211)
46	Unamortized ITC		(588,142)	(379,205)	(104,359)	(21,798)	(2,370)	(441)	(6,339)	(305)	(151)	(73,139)	(17)	(17)
47	Customer Advance For Construction		(29,133,653)	(6,506,350)	(759,061)	(159,999)	(88,284)	(564,892)	(77,022)	(43,506)	(38,352)	(20,896,186)	-	-
48	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
49	Misc Rate Base Deductions		(5,993,179)	(1,938,608)	(1,691,576)	(502,444)	(10,138)	(1,279,387)	(55,930)	(1,992)	(3,587)	(355,977)	(148,687)	(4,854)
50														
51	Total Rate Base Deductions		(1,472,790,602)	(928,500,620)	(257,989,754)	(55,124,272)	(18,868,509)	(3,386,628)	(15,385,296)	(841,809)	(404,110)	(192,017,951)	(207,743)	(63,910)
52														
53	Total Rate Base		2,999,411,515	1,947,357,441	536,568,181	112,010,147	12,410,552	528,359	32,582,376	1,530,314	736,435	355,654,444	(49,586)	82,851
54														
55	Calculated Return On Rate Base			1.70%	3.84%	1.57%	6.69%	-0.74%	1.38%	3.63%	6.41%	2.37%	-0.99%	2.75%
56														
57	Return On Rate Base	1.94%	58,310,768	37,858,062	10,431,280	2,177,560	241,270	10,272	633,425	29,750	14,317	6,914,184	(964)	1,611
58	Total Operating Expenses		313,574,124	200,179,995	58,838,048	13,576,470	3,027,794	1,022,470	3,278,648	165,322	63,756	33,302,237	106,111	13,274
59	Revenue Credits		(41,043,507)	(20,689,365)	(11,231,943)	(2,310,486)	(263,816)	(1,267,194)	(519,332)	(21,198)	(7,046)	(4,724,055)	(7,924)	(1,147)
60														
61	Total Revenue Requirements		330,841,385	217,348,692	58,037,386	13,443,543	3,005,247	(234,452)	3,392,741	173,874	71,027	35,492,366	97,223	13,738
62														
63														
64	Return On Rate Base @ Target ROR	1.94%	58,310,768	37,858,062	10,431,280	2,177,560	241,270	10,272	633,425	29,750	14,317	6,914,184	(964)	1,611
65	Total Op. exp. Adjusted for Taxes		313,574,124	200,179,995	58,838,048	13,576,470	3,027,794	1,022,470	3,278,648	165,322	63,756	33,302,237	106,111	13,274
66	Revenue Credits		(41,043,507)	(20,689,365)	(11,231,943)	(2,310,486)	(263,816)	(1,267,194)	(519,332)	(21,198)	(7,046)	(4,724,055)	(7,924)	(1,147)
67														
68	Total Target Revenue Requirements		330,841,385	217,348,692	58,037,386	13,443,543	3,005,247	(234,452)	3,392,741	173,874	71,027	35,492,366	97,223	13,738

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Substations Summary
State of Utah
2020 Protocol (Non Wgt)
12 Months Ended Dec 2024

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		65,926,973	37,165,640	18,095,985	3,475,607	210,519	141,946	753,487	23,951	9,343	6,032,890	16,484	1,121
83 Operating Expenses													
84 Operation & Maintenance Expenses		29,853,272	18,003,164	6,768,444	1,655,778	113,866	130,055	365,027	10,905	4,015	2,785,226	16,055	736
85 Depreciation Expense		17,434,375	10,089,771	4,532,468	1,150,473	10,811	950	241,595	4,222	1,171	1,402,841	36	36
86 Amortization Expense		838,664	539,411	148,838	31,276	5,868	720	8,994	445	214	102,842	28	28
87 Taxes Other Than Income		3,514,555	2,281,813	628,723	131,248	14,542	619	38,178	1,793	863	416,737	(58)	97
88 Income Taxes - Federal		4,966,569	2,758,769	1,352,934	99,142	45,980	9,707	34,489	3,412	1,778	659,587	511	260
89 Income Taxes - State		1,124,791	624,785	306,402	22,453	10,413	2,198	7,811	773	403	149,378	116	59
90 Income Taxes Deferred		(3,491,927)	(2,267,121)	(624,675)	(130,403)	(14,448)	(615)	(37,933)	(1,782)	(857)	(414,054)	58	(96)
91 Investment Tax Credit Adj		(19,053)	(12,370)	(3,408)	(711)	(79)	(3)	(207)	(10)	(5)	(2,259)	0	(1)
92 Misc Revenues & Expense		(21,030)	(8,279)	(5,526)	(1,581)	(17)	(3,559)	(176)	(6)	(5)	(1,403)	(468)	(11)
93													
94 Total Operating Expenses		54,200,217	32,009,944	13,104,201	2,957,674	186,936	140,073	657,779	19,753	7,578	5,098,894	16,278	1,109
95													
96													
97 Rate Base :													
98 Electric Plant In Service		716,103,448	419,611,979	181,157,012	45,907,552	496,030	45,941	9,668,548	172,297	48,850	58,991,721	1,759	1,759
99 Plant Held For Future Use		850,894	486,762	225,489	57,743	203	2,161	11,882	192	49	66,123	283	7
100 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
101 Pensions		0	0	0	0	0	0	0	0	0	0	0	0
102 Prepayments		3,774,410	2,427,622	669,846	140,760	26,409	3,240	40,478	2,004	965	462,839	124	124
103 Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
104 Materials & Supplies		8,544,291	5,495,510	1,516,358	318,644	59,783	7,335	91,631	4,536	2,184	1,047,748	281	281
105 Misc Deferred Debits		3,264,505	2,099,662	579,353	121,744	22,841	2,802	35,009	1,733	834	400,312	107	107
106 Cash Working Capital		3,350,366	2,101,736	682,826	159,108	24,583	13,813	35,287	1,588	562	329,108	1,659	95
107 Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
108 Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
109													
110 Total Rate Base Additions		735,887,915	432,223,271	184,830,884	46,705,550	629,848	75,292	9,882,836	182,351	53,445	61,297,851	4,214	2,373
111													
112 Rate Base Deductions :													
113 Accum Provision For Depreciation		(195,651,060)	(113,488,673)	(50,531,428)	(12,795,095)	(147,032)	(13,898)	(2,698,586)	(48,542)	(13,903)	(15,912,839)	(532)	(532)
114 Accum Provision For Amortization		(8,417,892)	(5,414,213)	(1,493,926)	(313,930)	(58,899)	(7,226)	(90,276)	(4,469)	(2,152)	(1,032,248)	(277)	(277)
115 Accum Deferred Income Taxes		(12,461,808)	(8,031,552)	(2,233,080)	(474,529)	(55,213)	(8,892)	(133,726)	(6,434)	(3,074)	(1,514,627)	(340)	(340)
116 Unamortized ITC		(94,812)	(61,130)	(16,823)	(3,514)	(382)	(71)	(1,022)	(49)	(24)	(11,790)	(3)	(3)
117 Customer Advance For Construction		(4,696,494)	(1,048,857)	(122,364)	(25,793)	(14,232)	(91,064)	(12,416)	(7,013)	(6,183)	(3,368,572)	-	-
118 Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
119 Misc Rate Base Deductions		(966,131)	(312,514)	(272,691)	(80,996)	(1,634)	(206,244)	(9,016)	(321)	(578)	(57,385)	(23,969)	(783)
120													
121 Total Rate Base Deductions		(222,288,198)	(128,356,938)	(54,670,312)	(13,693,857)	(277,392)	(327,395)	(2,945,042)	(66,829)	(25,914)	(21,897,463)	(25,121)	(1,935)
122													
123 Total Rate Base		513,599,717	303,866,332	130,160,572	33,011,693	352,456	(252,102)	6,937,794	115,522	27,531	39,400,388	(20,907)	439
124													
125 Calculated Return On Rate Base			1.70%	3.84%	1.57%	6.69%	-0.74%	1.38%	3.63%	6.41%	2.37%	-0.99%	2.75%
126													
127 Return On Rate Base	1.94%	9,984,757	5,907,385	2,530,417	641,772	6,852	(4,901)	134,876	2,246	535	765,973	(406)	9
128 Total Operating Expenses		53,616,660	32,261,754	12,279,660	2,999,159	181,331	137,803	670,900	19,099	7,165	5,042,608	16,073	1,107
129 Revenue Credits		(6,976,108)	(3,512,627)	(1,909,925)	(392,269)	(45,124)	(216,950)	(88,215)	(3,616)	(1,203)	(804,626)	(1,356)	(196)
130													
131 Total Revenue Requirements		56,625,308	34,656,512	12,900,152	3,248,661	143,059	(84,047)	717,561	17,728	6,498	5,003,954	14,310	920
132													
133													
134 Return On Rate Base @ Target ROR	1.94%	9,984,757	5,907,385	2,530,417	641,772	6,852	(4,901)	134,876	2,246	535	765,973	(406)	9
135 Total Op. exp. Adjusted for Taxes		53,616,660	32,261,754	12,279,660	2,999,159	181,331	137,803	670,900	19,099	7,165	5,042,608	16,073	1,107
136 Revenue Credits		(6,976,108)	(3,512,627)	(1,909,925)	(392,269)	(45,124)	(216,950)	(88,215)	(3,616)	(1,203)	(804,626)	(1,356)	(196)
137													
138 Total Target Revenue Requirements		56,625,308	34,656,512	12,900,152	3,248,661	143,059	(84,047)	717,561	17,728	6,498	5,003,954	14,310	920

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Poles & Wires
State of Utah
2020 Protocol (Non Wgt)
12 Months Ended Dec 2024

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		204,057,433	124,431,738	45,853,780	9,311,529	3,077,092	359,909	1,871,064	77,354	23,783	19,002,786	47,969	430
153 Operating Expenses													
154 Operation & Maintenance Expenses		132,185,144	85,235,070	25,370,986	6,244,663	1,136,998	391,589	1,295,673	65,499	19,617	12,373,911	49,280	1,857
155 Depreciation Expense		54,133,520	33,901,632	10,552,678	2,671,697	1,444,783	2,940	563,614	10,154	2,913	4,982,883	113	113
156 Amortization Expense		2,596,215	1,669,832	460,751	96,821	18,165	2,229	27,842	1,378	664	318,362	85	85
157 Taxes Other Than Income		10,879,851	7,063,705	1,946,309	406,298	45,017	1,917	118,187	5,551	2,671	1,290,075	(180)	301
158 Income Taxes - Federal		(14,831,557)	(10,788,291)	(1,386,203)	(703,906)	(163,618)	(25,892)	(190,971)	(7,617)	(2,793)	(1,560,370)	(563)	(1,335)
159 Income Taxes - State		(3,358,937)	(2,443,249)	(313,937)	(159,415)	(37,055)	(5,864)	(43,250)	(1,725)	(633)	(353,381)	(127)	(302)
160 Income Taxes Deferred		(10,323,621)	(6,702,575)	(1,846,804)	(385,526)	(42,716)	(1,819)	(112,145)	(5,267)	(2,535)	(1,224,121)	171	(285)
161 Investment Tax Credit Adj		(58,980)	(38,293)	(10,551)	(2,203)	(244)	(10)	(641)	(30)	(14)	(6,994)	1	(2)
162 Misc Revenues & Expense		(65,101)	(25,628)	(17,105)	(4,895)	(54)	(11,016)	(543)	(19)	(14)	(4,344)	(1,449)	(34)
163													
164 Total Operating Expenses		171,156,532	107,872,203	34,756,125	8,163,536	2,401,278	354,073	1,657,767	67,924	19,876	15,816,024	47,330	398
165													
166													
167 Rate Base :													
168 Electric Plant In Service		2,216,809,416	1,421,908,327	425,922,463	107,611,362	27,271,928	142,219	22,784,615	420,320	123,589	210,613,702	5,445	5,445
169 Plant Held For Future Use		2,634,076	1,506,846	698,037	178,752	627	6,690	36,784	594	153	204,695	877	21
170 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
171 Pensions		0	0	0	0	0	0	0	0	0	0	0	0
172 Prepayments		11,684,272	7,515,080	2,073,611	435,744	81,753	10,030	125,305	6,204	2,987	1,432,790	384	384
173 Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
174 Materials & Supplies		26,450,180	17,012,205	4,694,122	986,412	185,068	22,706	283,658	14,043	6,761	3,243,467	869	869
175 Misc Deferred Debits		10,105,783	6,499,829	1,793,476	376,877	70,709	8,675	108,377	5,365	2,583	1,239,227	332	332
176 Cash Working Capital		10,429,151	6,628,855	2,062,647	489,988	84,754	41,076	105,018	5,116	1,678	1,004,717	5,071	230
177 Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
178 Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
179													
180 Total Rate Base Additions		2,278,112,878	1,461,071,142	437,244,356	110,079,135	27,694,839	231,395	23,443,757	451,643	137,751	217,738,598	12,979	7,282
181													
182 Rate Base Deductions :													
183 Accum Provision For Depreciation		(687,609,394)	(432,608,468)	(133,069,403)	(33,633,931)	(17,102,937)	(43,024)	(7,116,344)	(130,692)	(38,253)	(63,863,048)	(1,647)	(1,647)
184 Accum Provision For Amortization		(26,058,891)	(16,760,536)	(4,624,679)	(971,820)	(182,330)	(22,370)	(279,462)	(13,835)	(6,661)	(3,195,484)	(857)	(857)
185 Accum Deferred Income Taxes		(48,628,794)	(31,313,074)	(8,904,364)	(1,961,884)	(258,939)	(30,701)	(516,691)	(24,768)	(10,894)	(5,605,128)	(1,176)	(1,176)
186 Unamortized ITC		(293,504)	(189,237)	(52,079)	(10,878)	(1,183)	(220)	(3,163)	(152)	(75)	(36,499)	(8)	(8)
187 Customer Advance For Construction		(14,538,728)	(3,246,900)	(378,798)	(79,845)	(44,057)	(281,901)	(38,437)	(21,711)	(19,139)	(10,427,939)	-	-
188 Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
189 Misc Rate Base Deductions		(2,990,809)	(967,434)	(844,156)	(250,737)	(5,059)	(638,459)	(27,911)	(994)	(1,790)	(177,645)	(74,200)	(2,422)
190													
191 Total Rate Base Deductions		(780,120,119)	(485,085,649)	(147,873,479)	(36,909,095)	(17,594,505)	(1,016,676)	(7,982,009)	(192,153)	(76,813)	(83,305,743)	(77,888)	(6,110)
192													
193 Total Rate Base		1,497,992,759	975,985,493	289,370,877	73,170,040	10,100,334	(785,280)	15,461,748	259,490	60,939	134,432,854	(64,908)	1,172
194													
195 Calculated Return On Rate Base			1.70%	3.84%	1.57%	6.69%	-0.74%	1.38%	3.63%	6.41%	2.37%	-0.99%	2.75%
196													
197 Return On Rate Base	1.94%	29,122,082	18,973,876	5,625,583	1,422,479	196,358	(15,266)	300,588	5,045	1,185	2,613,474	(1,262)	23
198 Total Operating Expenses		169,890,654	108,680,991	32,923,018	8,255,487	2,240,663	347,004	1,687,009	66,455	18,963	15,623,976	46,693	394
199 Revenue Credits		(20,492,790)	(10,329,967)	(5,608,070)	(1,153,600)	(131,730)	(632,749)	(259,298)	(10,584)	(3,518)	(2,358,744)	(3,957)	(573)
200													
201 Total Revenue Requirements		178,519,947	117,324,901	32,940,531	8,524,367	2,305,291	(301,011)	1,728,299	60,915	16,630	15,878,706	41,474	(156)
202													
203													
204 Return On Rate Base @ Target ROR	1.94%	29,122,082	18,973,876	5,625,583	1,422,479	196,358	(15,266)	300,588	5,045	1,185	2,613,474	(1,262)	23
205 Total Op. exp. Adjusted for Taxes		169,890,654	108,680,991	32,923,018	8,255,487	2,240,663	347,004	1,687,009	66,455	18,963	15,623,976	46,693	394
206 Revenue Credits		(20,492,790)	(10,329,967)	(5,608,070)	(1,153,600)	(131,730)	(632,749)	(259,298)	(10,584)	(3,518)	(2,358,744)	(3,957)	(573)
207													
208 Total Target Revenue Requirements		178,519,947	117,324,901	32,940,531	8,524,367	2,305,291	(301,011)	1,728,299	60,915	16,630	15,878,706	41,474	(156)

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Transformers
State of Utah
2020 Protocol (Non Wgt)
12 Months Ended Dec 2024

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		58,265,293	33,070,586	11,499,645	1,237,283	419,279	169,924	691,741	23,045	44,376	11,088,732	19,088	1,593
223 Operating Expenses													
224 Operation & Maintenance Expenses		16,366,810	10,282,759	3,012,763	653,883	112,213	148,803	175,470	8,214	4,067	1,949,464	18,309	866
225 Depreciation Expense		17,914,377	10,246,412	2,701,873	75,259	53,222	1,081	294,724	3,514	11,172	4,527,037	41	41
226 Amortization Expense		954,929	614,190	169,472	35,612	6,681	820	10,241	507	244	117,099	31	31
227 Taxes Other Than Income		4,001,781	2,598,142	715,883	149,443	16,558	705	43,471	2,042	983	474,510	(66)	111
228 Income Taxes - Federal		8,908,739	5,354,870	1,961,098	357,767	109,445	17,246	69,875	5,816	5,818	1,025,451	819	534
229 Income Taxes - State		2,017,583	1,212,730	444,134	81,024	24,786	3,906	15,825	1,317	1,318	232,236	186	121
230 Income Taxes Deferred		(4,029,833)	(2,616,355)	(720,901)	(150,490)	(16,674)	(710)	(43,776)	(2,056)	(989)	(477,836)	67	(111)
231 Investment Tax Credit Adj		(21,694)	(14,085)	(3,881)	(810)	(90)	(4)	(236)	(11)	(5)	(2,572)	0	(1)
232 Misc Revenues & Expense		(23,945)	(9,426)	(6,292)	(1,800)	(20)	(4,052)	(200)	(7)	(5)	(1,598)	(533)	(12)
233													
234 Total Operating Expenses		46,088,747	27,669,237	8,274,149	1,199,888	306,122	167,795	565,394	19,336	22,602	7,843,792	18,854	1,579
235													
236													
237 Rate Base :													
238 Electric Plant In Service		765,545,067	438,410,127	115,664,403	3,469,107	2,305,145	52,310	12,550,811	152,745	474,606	192,461,807	2,003	2,003
239 Plant Held For Future Use		968,855	554,242	256,749	65,748	231	2,461	13,530	219	56	75,290	323	8
240 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
241 Pensions		0	0	0	0	0	0	0	0	0	0	0	0
242 Prepayments		4,297,660	2,764,165	762,707	160,274	30,070	3,689	46,089	2,282	1,099	527,003	141	141
243 Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
244 Materials & Supplies		9,728,794	6,257,358	1,726,572	362,818	68,071	8,351	104,334	5,165	2,487	1,192,998	320	320
245 Misc Deferred Debits		3,717,067	2,390,740	659,669	138,621	26,008	3,191	39,863	1,974	950	455,807	122	122
246 Cash Working Capital		3,526,498	2,234,472	689,131	161,475	29,103	15,903	35,894	1,770	728	356,011	1,896	115
247 Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
248 Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
249													
250 Total Rate Base Additions		787,783,940	452,611,104	119,759,231	4,358,043	2,458,627	85,906	12,790,520	164,153	479,926	195,068,917	4,805	2,709
251													
252 Rate Base Deductions :													
253 Accum Provision For Depreciation		(205,865,023)	(118,051,042)	(31,162,360)	(1,005,779)	(628,751)	(15,825)	(3,362,460)	(41,812)	(126,817)	(51,468,964)	(606)	(606)
254 Accum Provision For Amortization		(9,584,872)	(6,164,790)	(1,701,030)	(357,451)	(67,064)	(8,228)	(102,791)	(5,089)	(2,450)	(1,175,350)	(315)	(315)
255 Accum Deferred Income Taxes		(13,076,783)	(8,430,983)	(2,322,206)	(485,751)	(53,124)	(9,773)	(140,894)	(6,789)	(3,348)	(1,623,166)	(374)	(374)
256 Unamortized ITC		(107,955)	(69,604)	(19,155)	(4,001)	(435)	(81)	(1,164)	(56)	(28)	(13,425)	(3)	(3)
257 Customer Advance For Construction		(5,347,574)	(1,194,261)	(139,328)	(29,368)	(16,205)	(103,688)	(14,138)	(7,986)	(7,040)	(3,835,561)	-	-
258 Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
259 Misc Rate Base Deductions		(1,100,067)	(355,838)	(310,494)	(92,225)	(1,861)	(234,835)	(10,266)	(366)	(658)	(65,341)	(27,292)	(891)
260													
261 Total Rate Base Deductions		(235,082,274)	(134,266,518)	(35,654,574)	(1,974,575)	(767,439)	(372,430)	(3,631,713)	(62,097)	(140,341)	(58,181,806)	(28,590)	(2,189)
262													
263 Total Rate Base		552,701,667	318,344,586	84,104,658	2,383,467	1,691,188	(286,524)	9,158,808	102,056	339,585	136,887,110	(23,786)	520
264													
265 Calculated Return On Rate Base			1.70%	3.84%	1.57%	6.69%	-0.74%	1.38%	3.63%	6.41%	2.37%	-0.99%	2.75%
266													
267 Return On Rate Base	1.94%	10,744,927	6,188,853	1,635,056	46,336	32,878	(5,570)	178,054	1,984	6,602	2,661,186	(462)	10
268 Total Operating Expenses		45,609,165	27,933,046	7,741,363	1,202,883	279,229	165,216	582,715	18,758	17,519	7,648,238	18,620	1,578
269 Revenue Credits		(7,561,857)	(3,811,503)	(2,069,440)	(425,650)	(48,628)	(233,591)	(95,677)	(3,907)	(1,299)	(870,492)	(1,461)	(211)
270													
271 Total Revenue Requirements		48,792,235	30,310,396	7,306,979	823,570	263,479	(73,945)	665,092	16,835	22,823	9,438,932	16,697	1,376
272													
273													
274 Return On Rate Base @ Target ROR	1.94%	10,744,927	6,188,853	1,635,056	46,336	32,878	(5,570)	178,054	1,984	6,602	2,661,186	(462)	10
275 Total Op. exp. Adjusted for Taxes		45,609,165	27,933,046	7,741,363	1,202,883	279,229	165,216	582,715	18,758	17,519	7,648,238	18,620	1,578
276 Revenue Credits		(7,561,857)	(3,811,503)	(2,069,440)	(425,650)	(48,628)	(233,591)	(95,677)	(3,907)	(1,299)	(870,492)	(1,461)	(211)
277													
278 Total Target Revenue Requirements		48,792,235	30,310,396	7,306,979	823,570	263,479	(73,945)	665,092	16,835	22,823	9,438,932	16,697	1,376

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Services
State of Utah
2020 Protocol (Non Wgt)
12 Months Ended Dec 2024

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		35,957,186	24,927,291	5,261,048	841,298	173,724	110,493	211,994	71,996	32,120	4,313,795	12,378	1,049
293 Operating Expenses													
294 Operation & Maintenance Expenses		10,266,859	6,471,800	1,899,831	422,074	71,651	96,416	108,011	5,271	2,425	1,176,959	11,857	563
295 Depreciation Expense		11,501,193	9,272,026	816,285	73,975	5,707	700	8,747	28,762	8,535	1,286,402	27	27
296 Amortization Expense		618,328	397,695	109,735	23,059	4,326	531	6,631	328	158	75,823	20	20
297 Taxes Other Than Income		2,591,200	1,682,327	463,543	96,766	10,722	456	28,148	1,322	636	307,251	(43)	72
298 Income Taxes - Federal		5,730,042	3,359,519	1,224,271	235,631	64,128	11,494	69,543	5,465	4,093	754,997	543	358
299 Income Taxes - State		1,297,696	760,838	277,264	53,364	14,523	2,603	15,749	1,238	927	170,986	123	81
300 Income Taxes Deferred		(2,612,207)	(1,695,967)	(467,301)	(97,550)	(10,808)	(460)	(28,376)	(1,333)	(641)	(309,742)	43	(72)
301 Investment Tax Credit Adj		(14,047)	(9,120)	(2,513)	(525)	(58)	(2)	(153)	(7)	(3)	(1,666)	0	(0)
302 Misc Revenues & Expense		(15,505)	(6,104)	(4,074)	(1,166)	(13)	(2,624)	(129)	(5)	(3)	(1,035)	(345)	(8)
303													
304 Total Operating Expenses		29,363,558	20,233,017	4,317,041	805,628	160,178	109,114	208,171	41,041	16,126	3,459,976	12,226	1,040
305													
306													
307 Rate Base :													
308 Electric Plant In Service		495,699,312	398,867,520	35,675,074	3,331,281	276,078	33,872	423,152	1,230,521	365,588	55,493,632	1,297	1,297
309 Plant Held For Future Use		627,345	358,878	166,248	42,572	149	1,593	8,761	142	36	48,751	209	5
310 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
311 Pensions		0	0	0	0	0	0	0	0	0	0	0	0
312 Prepayments		2,782,785	1,789,829	493,862	103,779	19,471	2,389	29,843	1,477	711	341,240	91	91
313 Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
314 Materials & Supplies		6,299,507	4,051,712	1,117,975	234,929	44,077	5,408	67,557	3,345	1,610	772,480	207	207
315 Misc Deferred Debits		2,406,844	1,548,032	427,143	89,759	16,840	2,066	25,812	1,278	615	295,140	79	79
316 Cash Working Capital		2,275,454	1,440,108	443,961	104,632	18,648	10,308	23,753	1,189	475	231,077	1,228	75
317 Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
318 Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
319													
320 Total Rate Base Additions		510,091,247	408,056,079	38,324,263	3,906,952	375,264	55,635	578,878	1,237,951	369,037	57,182,321	3,111	1,755
321													
322 Rate Base Deductions :													
323 Accum Provision For Depreciation		(150,273,697)	(120,923,071)	(10,812,193)	(1,009,059)	(83,519)	(10,247)	(128,011)	(373,092)	(110,843)	(16,822,877)	(392)	(392)
324 Accum Provision For Amortization		(6,206,316)	(3,991,773)	(1,101,437)	(231,453)	(43,425)	(5,328)	(66,558)	(3,295)	(1,586)	(761,053)	(204)	(204)
325 Accum Deferred Income Taxes		(8,408,576)	(5,421,431)	(1,492,007)	(311,647)	(33,883)	(6,310)	(90,630)	(4,367)	(2,160)	(1,045,659)	(242)	(242)
326 Unamortized ITC		(69,902)	(45,070)	(12,403)	(2,591)	(282)	(52)	(753)	(36)	(18)	(8,693)	(2)	(2)
327 Customer Advance For Construction		(3,462,616)	(773,298)	(90,216)	(19,016)	(10,493)	(67,139)	(9,154)	(5,171)	(4,558)	(2,483,570)	-	-
328 Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
329 Misc Rate Base Deductions		(712,306)	(230,409)	(201,049)	(59,717)	(1,205)	(152,059)	(6,647)	(237)	(426)	(42,309)	(17,672)	(577)
330													
331 Total Rate Base Deductions		(169,133,413)	(131,385,052)	(13,709,305)	(1,633,483)	(172,806)	(241,134)	(301,754)	(386,198)	(119,592)	(21,164,160)	(18,512)	(1,417)
332													
333 Total Rate Base		340,957,833	276,671,027	24,614,958	2,273,469	202,458	(185,499)	277,124	851,753	249,445	36,018,161	(15,400)	338
334													
335 Calculated Return On Rate Base			1.70%	3.84%	1.57%	6.69%	-0.74%	1.38%	3.63%	6.41%	2.37%	-0.99%	2.75%
336													
337 Return On Rate Base	1.94%	6,628,471	5,378,688	478,533	44,198	3,936	(3,606)	5,387	16,559	4,849	700,220	(299)	7
338 Total Operating Expenses		29,375,231	20,462,291	4,161,110	808,485	156,958	107,445	208,695	36,219	12,392	3,408,521	12,075	1,039
339 Revenue Credits		(4,693,609)	(2,367,981)	(1,284,016)	(264,446)	(30,024)	(144,109)	(59,418)	(2,417)	(803)	(539,364)	(901)	(131)
340													
341 Total Revenue Requirements		31,310,093	23,472,998	3,355,627	588,237	130,871	(40,270)	154,665	50,360	16,439	3,569,377	10,874	915
342													
343													
344 Return On Rate Base @ Target ROR	1.94%	6,628,471	5,378,688	478,533	44,198	3,936	(3,606)	5,387	16,559	4,849	700,220	(299)	7
345 Total Op. exp. Adjusted for Taxes		29,375,231	20,462,291	4,161,110	808,485	156,958	107,445	208,695	36,219	12,392	3,408,521	12,075	1,039
346 Revenue Credits		(4,693,609)	(2,367,981)	(1,284,016)	(264,446)	(30,024)	(144,109)	(59,418)	(2,417)	(803)	(539,364)	(901)	(131)
347													
348 Total Target Revenue Requirements		31,310,093	23,472,998	3,355,627	588,237	130,871	(40,270)	154,665	50,360	16,439	3,569,377	10,874	915

Rocky Mountain Power
Cost Of Service By Rate Schedule - Distribution Meters
State of Utah
2020 Protocol (Non Wgt)
12 Months Ended Dec 2024

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		16,859,723	12,011,778	2,104,554	327,363	174,922	231,516	138,219	33,255	12,376	1,802,985	11,167	11,587
363 Operating Expenses													
364 Operation & Maintenance Expenses		4,679,106	3,062,447	705,504	149,365	154,142	62,948	43,639	4,732	1,620	488,306	4,977	1,427
365 Depreciation Expense		8,821,152	6,796,328	724,440	95,675	1,794	206,242	67,845	19,672	5,807	887,557	7,897	7,897
366 Amortization Expense		194,330	124,989	34,488	7,247	1,360	167	2,084	103	50	23,830	6	6
367 Taxes Other Than Income		814,370	528,727	145,684	30,412	3,370	143	8,846	415	200	96,564	(13)	22
368 Income Taxes - Federal		1,124,367	652,094	262,845	46,515	10,876	(17,834)	11,728	1,163	915	156,729	(702)	37
369 Income Taxes - State		254,638	147,681	59,527	10,534	2,463	(4,039)	2,656	263	207	35,495	(159)	8
370 Income Taxes Deferred		(809,616)	(525,640)	(144,833)	(30,234)	(3,350)	(143)	(8,795)	(413)	(199)	(96,000)	13	(22)
371 Investment Tax Credit Adj		(4,415)	(2,866)	(790)	(165)	(18)	(1)	(48)	(2)	(1)	(523)	0	(0)
372 Misc Revenues & Expense		(4,873)	(1,918)	(1,280)	(366)	(4)	(825)	(41)	(1)	(1)	(325)	(108)	(3)
373													
374 Total Operating Expenses		15,069,060	10,781,841	1,785,584	308,984	170,632	246,659	127,915	25,932	8,597	1,591,631	11,910	9,374
375													
376													
377 Rate Base :													
378 Electric Plant In Service		155,789,829	118,997,382	13,567,475	1,904,177	86,767	3,459,785	1,222,796	333,639	99,294	15,853,568	132,473	132,473
379 Plant Held For Future Use		197,164	112,789	52,249	13,380	47	501	2,753	44	11	15,322	66	2
380 Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
381 Pensions		0	0	0	0	0	0	0	0	0	0	0	0
382 Prepayments		874,582	562,513	155,212	32,616	6,119	751	9,379	464	224	107,246	29	29
383 Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
384 Materials & Supplies		1,979,828	1,273,384	351,361	73,834	13,853	1,700	21,232	1,051	506	242,777	65	65
385 Misc Deferred Debits		756,430	486,520	134,244	5,293	5,293	649	8,112	402	193	92,758	25	25
386 Cash Working Capital		728,305	463,879	138,660	32,523	8,404	3,374	7,408	424	158	73,038	390	48
387 Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
388 Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
389													
390 Total Rate Base Additions		160,326,137	121,896,466	14,399,201	2,084,740	120,482	3,466,759	1,271,680	336,025	100,386	16,384,709	133,047	132,642
391													
392 Rate Base Deductions :													
393 Accum Provision For Depreciation		(60,004,532)	(45,967,778)	(5,125,053)	(705,503)	(26,248)	(1,356,355)	(467,775)	(130,299)	(38,669)	(6,082,982)	(51,934)	(51,934)
394 Accum Provision For Amortization		(1,950,539)	(1,254,546)	(346,163)	(72,742)	(13,648)	(1,674)	(20,918)	(1,036)	(499)	(239,186)	(64)	(64)
395 Accum Deferred Income Taxes		(2,877,452)	(1,854,526)	(515,430)	(109,459)	(12,705)	(2,057)	(30,883)	(1,486)	(711)	(350,037)	(79)	(79)
396 Unamortized ITC		(21,969)	(14,165)	(3,898)	(814)	(89)	(16)	(237)	(11)	(6)	(2,732)	(1)	(1)
397 Customer Advance For Construction		(1,088,241)	(243,034)	(28,354)	(5,977)	(3,298)	(21,101)	(2,877)	(1,625)	(1,433)	(780,544)	-	-
398 Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
399 Misc Rate Base Deductions		(223,866)	(72,414)	(63,186)	(18,768)	(379)	(47,789)	(2,089)	(74)	(134)	(13,297)	(5,554)	(181)
400													
401 Total Rate Base Deductions		(66,166,598)	(49,406,463)	(6,082,084)	(913,262)	(56,366)	(1,428,993)	(524,778)	(134,531)	(41,451)	(7,468,778)	(57,632)	(52,259)
402													
403 Total Rate Base		94,159,538	72,490,003	8,317,117	1,171,478	64,116	2,037,765	746,902	201,493	58,935	8,915,931	75,416	80,383
404													
405 Calculated Return On Rate Base			1.70%	3.84%	1.57%	6.69%	-0.74%	1.38%	3.63%	6.41%	2.37%	-0.99%	2.75%
406													
407 Return On Rate Base	1.94%	1,830,531	1,409,259	161,691	22,774	1,246	39,616	14,520	3,917	1,146	173,332	1,466	1,563
408 Total Operating Expenses		15,082,415	10,841,913	1,732,897	310,456	169,612	265,003	129,328	24,792	7,715	1,578,894	12,650	9,156
409 Revenue Credits		(1,319,143)	(667,288)	(360,492)	(74,521)	(8,310)	(39,796)	(16,724)	(673)	(223)	(150,829)	(249)	(36)
410													
411 Total Revenue Requirements		15,593,803	11,583,884	1,534,096	258,709	162,548	264,822	127,124	28,035	8,638	1,601,397	13,867	10,682
412													
413													
414 Return On Rate Base @ Target ROR	1.94%	1,830,531	1,409,259	161,691	22,774	1,246	39,616	14,520	3,917	1,146	173,332	1,466	1,563
415 Total Op. exp. Adjusted for Taxes		15,082,415	10,841,913	1,732,897	310,456	169,612	265,003	129,328	24,792	7,715	1,578,894	12,650	9,156
416 Revenue Credits		(1,319,143)	(667,288)	(360,492)	(74,521)	(8,310)	(39,796)	(16,724)	(673)	(223)	(150,829)	(249)	(36)
417													
418 Total Target Revenue Requirements		15,593,803	11,583,884	1,534,096	258,709	162,548	264,822	127,124	28,035	8,638	1,601,397	13,867	10,682

Retail Summary

**Rocky Mountain Power
Cost Of Service By Rate Schedule - Retail Function
State of Utah
2020 Protocol (Non Wgt)
12 Months Ended Dec 2024**

	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		46,572,715	42,241,842	315,739	(120,573)	271,131	(202,826)	6,069	102,122	29,062	4,055,790	(123,323)	(2,318)
15	Depreciation Expense		404,636	347,671	7,612	102	3,051	623	1,870	983	289	42,428	4	4
16	Amortization Expense		6,992,386	6,007,991	131,548	1,760	52,720	10,766	32,321	16,984	4,992	733,179	62	62
17	Taxes Other Than Income		538,675	817,731	51,534	(14,625)	8,676	(11,014)	(5,936)	2,762	846	(315,317)	3,916	103
18	Income Taxes - Federal		(618,194)	(662,813)	185,283	37,922	835	81,650	2,694	(653)	74	(283,319)	19,652	480
19	Income Taxes - State		(140,004)	(150,109)	41,961	8,588	189	18,491	610	(148)	17	(64,164)	4,451	109
20	Income Taxes Deferred		1,463,240	2,221,258	139,985	(39,726)	23,566	(29,918)	(16,126)	7,503	2,298	(856,517)	10,638	279
21	Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-	-	-	-
22	Misc Revenues & Expense		617,341	475,905	71,541	18,081	(0)	34,522	(1,910)	(0)	(0)	19,204	(2)	(0)
23														
24	Total Operating Expenses		55,830,795	51,299,475	945,204	(108,470)	360,167	(97,706)	19,592	129,555	37,577	3,331,285	(84,602)	(1,281)
25														
26														
27	Rate Base :													
28	Electric Plant In Service		123,228,905	105,880,617	2,318,312	31,025	929,097	189,731	569,603	299,313	87,970	12,921,036	1,101	1,101
29	Plant Held For Future Use		2,638	1,224	630	170	7	321	24	1	1	218	42	1
30	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
31	Pensions		0	0	0	0	0	0	0	0	0	0	0	0
32	Prepayments		34,820	16,154	8,311	2,246	90	4,240	314	13	8	2,874	556	13
33	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
34	Materials & Supplies		-	-	-	-	-	-	-	-	-	-	-	-
35	Misc Deferred Debits		4,730,821	2,194,726	1,129,205	305,113	12,261	576,120	42,725	1,729	1,093	390,495	75,550	1,804
36	Cash Working Capital		1,388,166	1,263,390	15,338	(2,932)	8,314	(4,181)	126	3,096	889	107,276	(3,096)	(55)
37	Weatherization Loans		-	-	-	-	-	-	-	-	-	-	-	-
38	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
39														
40	Total Rate Base Additions		129,385,350	109,356,111	3,471,795	335,622	949,769	766,232	612,792	304,151	89,961	13,421,900	74,153	2,864
41														
42	Rate Base Deductions :													
43	Accum Provision For Depreciation		(3,265,471)	(2,805,755)	(61,433)	(822)	(24,620)	(5,028)	(15,094)	(7,932)	(2,331)	(342,397)	(29)	(29)
44	Accum Provision For Amortization		(99,979,522)	(85,904,305)	(1,880,920)	(25,171)	(753,805)	(153,935)	(462,137)	(242,842)	(71,373)	(10,483,247)	(893)	(893)
45	Accum Deferred Income Taxes		(3,649,934)	(3,071,835)	(156,468)	(29,018)	(18,404)	(56,317)	(3,384)	(6,791)	(1,996)	(305,631)	(44)	(44)
46	Unamortized ITC		-	-	-	-	-	-	-	-	-	-	-	-
47	Customer Advance For Construction		-	-	-	-	-	-	-	-	-	-	-	-
48	Customer Service Deposits		(13,118,343)	(3,725,825)	(420,079)	(500,583)	(7,143)	(678,679)	(228,937)	(154)	-	(7,556,944)	-	-
49	Misc Rate Base Deductions		(336,901)	(132,623)	(88,520)	(25,329)	(280)	(57,010)	(2,812)	(101)	(73)	(22,478)	(7,501)	(174)
50														
51	Total Rate Base Deductions		(120,350,170)	(95,640,343)	(2,607,420)	(580,923)	(804,253)	(950,970)	(712,364)	(257,819)	(75,773)	(18,710,697)	(8,468)	(1,141)
52														
53	Total Rate Base		9,035,179	13,715,768	864,375	(245,301)	145,515	(184,738)	(99,572)	46,332	14,188	(5,288,797)	65,685	1,724
54														
55	Calculated Return On Rate Base			1.70%	3.84%	1.57%	6.69%	-0.74%	1.38%	3.63%	6.41%	2.37%	-0.99%	2.75%
56														
57	Return On Rate Base	1.94%	175,651	266,645	16,804	(4,769)	2,829	(3,591)	(1,936)	901	276	(102,818)	1,277	34
58	Total Operating Expenses		55,839,933	51,310,842	939,728	(108,778)	357,853	(99,369)	19,403	129,292	37,364	3,338,840	(83,957)	(1,286)
59	Revenue Credits		(19,914,449)	(13,436,527)	(2,235,473)	(247,923)	(122,523)	(324,041)	(190,314)	(40,341)	(12,570)	(3,315,536)	10,683	115
60														
61	Total Revenue Requirements		36,101,134	38,140,959	(1,278,941)	(361,470)	238,158	(427,001)	(172,846)	89,852	25,071	(79,513)	(71,997)	(1,137)
62														
63														
64	Return On Rate Base @ Target ROR	1.94%	175,651	266,645	16,804	(4,769)	2,829	(3,591)	(1,936)	901	276	(102,818)	1,277	34
65	Total Op. exp. Adjusted for Taxes		55,839,933	51,310,842	939,728	(108,778)	357,853	(99,369)	19,403	129,292	37,364	3,338,840	(83,957)	(1,286)
66	Revenue Credits		(19,914,449)	(13,436,527)	(2,235,473)	(247,923)	(122,523)	(324,041)	(190,314)	(40,341)	(12,570)	(3,315,536)	10,683	115
67														
68	Total Target Revenue Requirements		36,101,134	38,140,959	(1,278,941)	(361,470)	238,158	(427,001)	(172,846)	89,852	25,071	(79,513)	(71,997)	(1,137)
	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 2024

	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		8,625,221	4,001,419	2,058,763	556,282	22,355	1,050,380	77,896	3,153	1,993	711,950	137,742	3,288
15	Depreciation Expense		-	-	-	-	-	-	-	-	-	-	-	-
16	Amortization Expense		-	-	-	-	-	-	-	-	-	-	-	-
17	Taxes Other Than Income		8,666	4,020	2,069	559	22	1,055	78	3	2	715	138	3
18	Income Taxes - Federal		(47,176)	(27,195)	11,379	(4,190)	492	(21,903)	(672)	14	41	(2,074)	(3,064)	(2)
19	Income Taxes - State		(10,684)	(6,159)	2,577	(949)	111	(4,960)	(152)	3	9	(470)	(694)	(1)
20	Income Taxes Deferred		-	-	-	-	-	-	-	-	-	-	-	-
21	Investment Tax Credit Adj		-	-	-	-	-	-	-	-	-	-	-	-
22	Misc Revenues & Expense		-	-	-	-	-	-	-	-	-	-	-	-
23														
24	Total Operating Expenses		8,576,027	3,972,085	2,074,788	551,701	22,981	1,024,572	77,150	3,173	2,045	710,121	134,122	3,289
25														
26														
27	Rate Base :													
28	Electric Plant In Service		-	-	-	-	-	-	-	-	-	-	-	-
29	Plant Held For Future Use		-	-	-	-	-	-	-	-	-	-	-	-
30	Electric Plant Acquisition Adj		-	-	-	-	-	-	-	-	-	-	-	-
31	Pensions		-	-	-	-	-	-	-	-	-	-	-	-
32	Prepayments		3,586,189	1,663,708	855,991	231,290	9,295	436,726	32,388	1,311	829	296,014	57,270	1,367
33	Fuel Stock		-	-	-	-	-	-	-	-	-	-	-	-
34	Materials & Supplies		-	-	-	-	-	-	-	-	-	-	-	-
35	Misc Deferred Debits		14,930,681	6,926,652	3,563,820	962,951	38,698	1,818,259	134,842	5,458	3,450	1,232,420	238,439	5,692
36	Cash Working Capital		181,359	83,999	43,876	11,667	486	21,667	1,632	67	43	15,017	2,836	70
37	Weatherizing Loans		0	0	0	0	0	0	0	0	0	0	0	0
38	Miscellaneous Rate Base		-	-	-	-	-	-	-	-	-	-	-	-
39														
40	Total Rate Base Additions		18,698,229	8,674,359	4,463,688	1,205,908	48,479	2,276,652	168,861	6,836	4,322	1,543,451	298,545	7,129
41														
42	Rate Base Deductions :													
43	Accum Provision For Depreciation		-	-	-	-	-	-	-	-	-	-	-	-
44	Accum Provision For Amortization		-	-	-	-	-	-	-	-	-	-	-	-
45	Accum Deferred Income Taxes		-	-	-	-	-	-	-	-	-	-	-	-
46	Unamortized ITC		-	-	-	-	-	-	-	-	-	-	-	-
47	Customer Advance For Construction		-	-	-	-	-	-	-	-	-	-	-	-
48	Customer Service Deposits		-	-	-	-	-	-	-	-	-	-	-	-
49	Misc Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-	-
50														
51	Total Rate Base Deductions		-	-	-	-	-	-	-	-	-	-	-	-
52														
53	Total Rate Base		18,698,229	8,674,359	4,463,688	1,205,908	48,479	2,276,652	168,861	6,836	4,322	1,543,451	298,545	7,129
54														
55	Calculated Return On Rate Base			1.70%	3.84%	1.57%	6.69%	-0.74%	1.38%	3.63%	6.41%	2.37%	-0.99%	2.75%
56														
57	Return On Rate Base	1.94%	363,507	168,636	86,777	23,444	942	44,260	3,283	133	84	30,006	5,804	139
58	Total Operating Expenses		8,577,098	3,979,273	2,046,511	553,217	22,210	1,045,066	77,470	3,134	1,980	707,916	137,052	3,269
59	Revenue Credits		12,630,706	5,815,282	3,064,677	818,109	32,868	1,535,265	113,315	4,635	2,997	1,037,602	201,046	4,909
60														
61	Total Revenue Requirements		21,571,312	9,963,192	5,197,966	1,394,770	56,020	2,624,590	194,067	7,902	5,061	1,775,524	343,902	8,317
62														
63														
64	Return On Rate Base @ Target ROR	1.94%	363,507	168,636	86,777	23,444	942	44,260	3,283	133	84	30,006	5,804	139
65	Total Op. exp. Adjusted for Taxes		8,577,098	3,979,273	2,046,511	553,217	22,210	1,045,066	77,470	3,134	1,980	707,916	137,052	3,269
66	Revenue Credits		12,630,706	5,815,282	3,064,677	818,109	32,868	1,535,265	113,315	4,635	2,997	1,037,602	201,046	4,909
67														
68	Total Target Revenue Requirements		21,571,312	9,963,192	5,197,966	1,394,770	56,020	2,624,590	194,067	7,902	5,061	1,775,524	343,902	8,317
	Generation Demand Summary													