

Rocky Mountain Power
Exhibit RMP___(SRM-1)
Docket No. 18-035-36
Witness: Steven R. McDougal

BEFORE THE PUBLIC SERVICE COMMISSION
OF THE STATE OF UTAH

ROCKY MOUNTAIN POWER

Exhibit Accompanying Direct Testimony of Steven R. McDougal

Utah Allocated

September 11, 2018

Rocky Mountain Power
 Depreciation Rate Comparison - Plant Balances as of December 31, 2020

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATED UT
			EXISTING	PROPOSED	EXISTING	PROPOSED	DIFFERENCE	
Production Plant								
Steam Production	SG	7,224,199,492	3.40%	5.80%	245,923,367	419,112,432	173,189,065	75,344,448
Steam Production - Water Rights		35,638,063						
Hydro Production	SG	995,097,431	3.01%	3.06%	29,943,661	30,467,681	524,020	227,971
Other Production	SG	5,075,636,837	3.21%	4.02%	163,112,102	203,786,985	40,674,883	17,695,266
Other Production - Water Rights		32,709,325						
Total Production Plant		13,363,281,147						
Total Production Plant - Depreciable		13,294,933,760						
Transmission Plant								
Transmission Plant	SG	7,375,554,755	1.77%	1.90%	130,435,713	139,796,277	9,360,564	4,072,235
Distribution Plant								
Distribution	CA	280,326,706	2.67%	2.70%	7,472,463	7,570,061	97,598	-
Distribution	OR	2,243,678,194	2.52%	2.57%	56,492,130	57,702,243	1,210,113	-
Distribution	WA	526,113,490	2.76%	2.74%	14,526,469	14,411,610	(114,859)	-
Distribution	WY	783,969,878	2.97%	2.79%	23,248,951	21,881,003	(1,367,948)	-
Distribution	UT	3,160,310,244	2.62%	2.63%	82,950,370	83,098,150	147,780	147,780
Distribution	ID	386,446,632	2.71%	2.63%	10,453,988	10,163,756	(290,232)	-
Total Distribution		7,380,845,143	2.64%	2.64%	195,144,371	194,826,823	(317,548)	147,780
General Plant - Vehicles *								
General Plant - Vehicles	CA	852,236	3.48%	8.63%	29,658	73,548	43,890	-
General Plant - Vehicles	SG	304,035	4.28%	8.63%	10,580	26,238	15,658	6,812
General Plant - Vehicles	ID	2,295,198	4.28%	8.73%	98,234	200,371	102,136	-
General Plant - Vehicles	OR	768,932	4.28%	8.73%	32,910	67,128	34,217	14,886
General Plant - Vehicles	SG	7,689,181	7.04%	6.43%	541,318	494,414	(46,904)	-
General Plant - Vehicles	SG	857,171	7.04%	6.43%	60,345	55,116	(5,229)	(2,275)
General Plant - Vehicles	SO	255,789	7.04%	6.43%	18,008	16,447	(1,560)	(673)
General Plant - Vehicles	SG	409,796	2.53%	3.82%	10,368	15,654	5,286	2,300
General Plant - Vehicles	SE	251,862	5.04%	8.92%	12,694	22,466	9,772	4,163
General Plant - Vehicles	SG	3,051,700	5.04%	8.92%	153,806	272,212	118,406	51,512
General Plant - Vehicles	SO	2,635,088	5.04%	8.92%	132,806	235,050	102,241	44,080
General Plant - Vehicles	UT	10,010,742	5.04%	8.92%	504,541	892,958	388,417	388,417
General Plant - Vehicles	SG	608,194	5.60%	2.90%	34,059	17,638	(16,421)	(7,144)
General Plant - Vehicles	WA	1,022,424	2.90%	2.90%	57,256	29,650	(27,605)	-
General Plant - Vehicles	SG	2,079,440	5.85%	8.78%	121,647	182,575	60,928	26,506
General Plant - Vehicles	WY	2,585,714	5.85%	8.78%	151,264	227,026	75,761	-
General Plant - Vehicles	SO	1,860,982	2.51%	6.23%	46,711	115,939	69,229	29,847
General Plant - Vehicles	CA	793,720	4.49%	5.31%	35,638	42,147	6,509	-
General Plant - Vehicles	SG	204,130	4.49%	5.31%	9,165	10,839	1,674	728
General Plant - Vehicles	ID	4,350,829	4.34%	5.19%	188,826	225,808	36,982	-
General Plant - Vehicles	SG	779,534	4.34%	5.19%	33,832	40,458	6,626	2,883
General Plant - Vehicles	OR	11,812,885	5.48%	5.51%	647,346	650,890	3,544	-
General Plant - Vehicles	SG	1,109,492	5.48%	5.51%	60,800	61,133	333	145
General Plant - Vehicles	SG	236,400	2.10%	3.50%	4,964	8,274	3,310	1,440
General Plant - Vehicles	SE	219,289	4.56%	6.38%	10,000	13,991	3,991	1,700
General Plant - Vehicles	SG	3,608,320	4.56%	6.38%	164,539	230,211	65,671	28,570
General Plant - Vehicles	SO	1,475,100	4.56%	6.38%	67,265	94,111	26,847	11,575
General Plant - Vehicles	UT	18,540,989	4.56%	6.38%	845,469	1,182,915	337,446	337,446
General Plant - Vehicles	SG	1,563,941	5.07%	3.43%	79,292	53,643	(25,649)	(11,158)
General Plant - Vehicles	WA	3,133,469	5.07%	3.43%	158,867	107,478	(51,389)	-
General Plant - Vehicles	SG	3,120,067	5.66%	6.86%	176,596	214,037	37,441	16,288
General Plant - Vehicles	WY	5,012,276	5.66%	6.86%	283,695	343,842	60,147	-
General Plant - Vehicles	CA	454,745	2.32%	2.68%	10,550	12,187	1,637	-
General Plant - Vehicles	SG	13,637	2.32%	2.68%	316	365	49	21
General Plant - Vehicles	SG	63,528	2.28%	2.44%	1,448	1,550	102	44

Rocky Mountain Power
 Depreciation Rate Comparison - Plant Balances as of December 31, 2020

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			DIFFERENCE	ALLOCATED UT
			EXISTING	PROPOSED	EXISTING	PROPOSED			
General Plant - Vehicles	392.9 ID	1,481,990	2.28%	2.44%	33,789	36,161	2,371	-	
General Plant - Vehicles	392.9 OR	3,355,388	2.44%	2.72%	81,871	91,267	9,395	-	
General Plant - Vehicles	392.9 OR	153,214	2.44%	2.72%	3,738	4,167	429	187	
General Plant - Vehicles	392.9 OR	3,491	2.44%	2.72%	85	95	10	4	
General Plant - Vehicles	392.9 UT	43,182	1.91%	3.47%	825	1,498	674	287	
General Plant - Vehicles	392.9 UT	1,306,628	1.91%	3.47%	24,957	45,340	20,383	8,868	
General Plant - Vehicles	392.9 UT	1,517,293	1.91%	3.47%	28,980	52,650	23,670	10,205	
General Plant - Vehicles	392.9 UT	5,800,349	1.91%	3.47%	110,787	201,272	90,485	90,485	
General Plant - Vehicles	392.9 WA	83,243	2.38%	2.29%	1,981	1,906	(75)	(33)	
General Plant - Vehicles	392.9 WA	392,900	2.38%	2.29%	14,771	14,213	(559)	-	
General Plant - Vehicles	392.9 WY	592,972	2.68%	3.07%	15,892	18,204	2,313	1,006	
General Plant - Vehicles	392.9 WY	3,220,759	2.68%	3.07%	86,316	98,877	12,561	-	
General Plant - Vehicles	392.9 OT	6,433	2.18%	1.65%	140	106	(34)	(15)	
General Plant - Vehicles	396.3 CA	1,447,080	7.20%	12.21%	104,190	176,689	72,499	-	
General Plant - Vehicles	396.3 ID	94,951	7.67%	11.95%	7,283	11,347	4,064	1,768	
General Plant - Vehicles	396.3 OR	2,987,665	9.23%	11.95%	229,154	357,026	127,872	-	
General Plant - Vehicles	396.3 OR	12,083,235	9.23%	9.31%	1,115,283	1,124,949	9,667	-	
General Plant - Vehicles	396.3 OR	82,388	9.23%	9.31%	7,604	7,670	66	29	
General Plant - Vehicles	396.3 UT	110,980	8.10%	10.55%	8,989	11,708	2,719	1,183	
General Plant - Vehicles	396.3 UT	1,450,283	8.10%	10.55%	117,473	153,005	35,532	15,319	
General Plant - Vehicles	396.3 UT	14,569,513	8.10%	10.55%	1,180,131	1,537,084	356,953	356,953	
General Plant - Vehicles	396.3 WA	76,764	5.66%	9.49%	4,345	7,285	2,940	1,279	
General Plant - Vehicles	396.3 WA	2,348,544	5.66%	9.49%	132,928	222,877	89,949	-	
General Plant - Vehicles	396.3 WY	4,408,344	8.47%	14.89%	373,387	656,402	283,016	-	
General Plant - Vehicles	396.7 CA	2,265,611	4.98%	5.59%	112,827	126,648	13,820	-	
General Plant - Vehicles	396.7 ID	6,717,318	3.73%	5.39%	250,556	362,063	111,507	-	
General Plant - Vehicles	396.7 ID	1,069,121	3.73%	5.39%	39,878	57,626	17,747	7,721	
General Plant - Vehicles	396.7 OR	22,894,375	5.14%	5.20%	1,174,715	1,186,428	13,713	-	
General Plant - Vehicles	396.7 OR	1,524,457	5.14%	5.20%	78,357	79,272	915	398	
General Plant - Vehicles	396.7 OT	1,943,963	1.86%	2.66%	36,158	51,709	15,552	6,766	
General Plant - Vehicles	396.7 UT	382,959	5.36%	6.09%	20,527	23,322	2,796	1,191	
General Plant - Vehicles	396.7 UT	13,090,861	5.36%	6.09%	701,670	797,233	95,563	41,574	
General Plant - Vehicles	396.7 UT	3,825,432	5.36%	6.09%	205,043	232,969	27,926	12,040	
General Plant - Vehicles	396.7 UT	35,912,226	5.36%	6.09%	1,924,895	2,187,055	262,159	262,159	
General Plant - Vehicles	396.7 WA	465,312	6.03%	3.93%	28,058	18,287	(9,772)	(4,251)	
General Plant - Vehicles	396.7 WA	5,846,223	6.03%	3.93%	352,527	229,757	(122,771)	-	
General Plant - Vehicles	396.7 WY	24,392,855	4.86%	5.80%	1,185,493	1,414,786	229,293	99,752	
General Plant - Vehicles	396.7 WY	14,896,522	4.86%	5.80%	723,971	863,998	140,027	-	
Total General Plant - Vehicles*		287,063,409	5.33%	6.52%	15,314,391	18,703,259	3,388,868	1,862,988	

Rocky Mountain Power
 Depreciation Rate Comparison - Plant Balances as of December 31, 2020

Description	AF	Plant-in-Service	Depreciation Rate		Total Company Depreciation			ALLOCATED	
			EXISTING	PROPOSED	EXISTING	PROPOSED	DIFFERENCE	UT	UT
General Plant - All Other									
389.2 ID	ID	4,646	1.17%	1.70%	54	79	25	-	0
General Plant - All Other	SG	1,183	2.03%	2.05%	24	24	0	-	16
389.2 UT	UT	80,996	2.03%	2.05%	1,644	1,660	16	-	-
General Plant - All Other	WY	74,246	1.98%	1.88%	1,470	1,396	(74)	-	-
389.2 WY	CA	3,012,931	1.99%	1.99%	51,520	59,997	8,477	-	-
General Plant - All Other	SO	456,255	1.71%	1.99%	7,802	9,079	1,278	-	-
General Plant - All Other	SO	12,477,686	1.65%	1.84%	205,883	229,225	23,342	-	-
390 ID	ID	1,446,832	1.65%	1.84%	23,873	26,622	2,749	-	-
General Plant - All Other	SG	779,213	1.65%	1.84%	12,857	14,338	1,481	-	-
390 ID	SO	33,518,026	1.86%	2.08%	623,435	702,170	78,735	-	-
General Plant - All Other	OR	2,963,511	1.86%	2.08%	55,121	61,641	6,520	-	-
390 OR	SG	49,771,365	1.86%	2.08%	925,747	1,035,244	109,497	-	-
General Plant - All Other	SO	363,676	1.51%	1.76%	5,492	6,401	909	-	-
390 OT	SG	8,374,998	1.53%	2.55%	128,137	213,562	85,425	-	-
General Plant - All Other	CN	2,387,110	1.53%	2.55%	36,523	60,871	24,349	-	-
390 UT	SG	40,099,508	1.53%	2.55%	613,522	1,022,537	409,015	-	-
General Plant - All Other	SO	45,382,211	1.53%	2.55%	694,348	1,155,442	461,094	-	-
390 UT	UT	1,041,182	1.53%	2.55%	15,930	26,550	10,620	-	-
General Plant - All Other	SE	92,763	2.52%	2.08%	2,338	1,929	(408)	-	-
390 WA	SG	1,488,037	2.52%	2.08%	37,499	30,951	(6,547)	-	-
General Plant - All Other	WA	11,467,860	2.52%	2.08%	288,991	239,453	(49,538)	-	-
390 WA	SG	860,033	1.95%	2.55%	16,771	21,931	5,160	-	-
General Plant - All Other	SG	132,386	1.95%	2.55%	2,582	3,376	794	-	-
390 WY	SO	17,893,960	1.95%	2.55%	348,933	456,770	107,837	-	-
General Plant - All Other	WY								
Total General Plant - All Other		234,170,613	1.75%	2.30%	4,100,495	5,381,250	1,280,755	-	745,322
Total General Plant		521,234,022	3.72%	4.62%	19,414,887	24,084,509	4,669,623	-	2,608,310
Total Company - Depreciable Plant		28,572,567,679	2.74%	3.54%	783,974,101	1,012,074,708	228,100,607	100,096,010	100,096,010
COLSTRIP RESERVE AMORTIZATION	SG				(2,293,038)	-	2,293,038	997,567	-
HUNTER RESERVE AMORTIZATION	SG				(5,927,184)	-	5,927,184	2,578,572	-
GADSBY RESERVE AMORTIZATION	SG				(2,341,500)	-	2,341,500	1,018,650	-
BLUNDELL RESERVE AMORTIZATION	SG				(785,202)	-	785,202	341,596	-
WYOMING - DISTRIBUTION RESERVE AMORTIZATION	WY				(2,077,204)	-	2,077,204	-	-
UTAH - DISTRIBUTION RESERVE AMORTIZATION	UT				(23,109,549)	-	23,109,549	23,109,549	-
IDAHO - DISTRIBUTION RESERVE AMORTIZATION	ID				(2,508,698)	-	2,508,698	-	-

* For regulatory purposes, vehicle depreciation is re-classified as operations and maintenance expense.