

Rocky Mountain Power
Exhibit RMP___(SRM-3)
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

Bridger Coal Company Balances

September 11, 2018

Bridger Coal Company
Property, Plant and Equipment - 100%
as of December 31, 2017

<u>General Ledger Account</u>	<u>Account Description</u>	<u>Original Cost</u>	<u>Depreciation Reserve</u>	<u>Net Book Value</u>	<u>Average Service Life</u>	<u>Average Age</u>
Location Code 03 - Surface Mine						
1605	Land Improvements	\$ 299,546	\$ 244,942	\$ 54,604	35.5	21.0
1610	Mine Development	\$ 16,948,682	\$ 11,813,551	\$ 5,135,131	28.9	16.9
1615	Buildings & Improvements	\$ 12,517,845	\$ 7,887,893	\$ 4,629,952	23.5	9.5
1620	Allowance for Funds Used During Construction	\$ 263,360	\$ 189,476	\$ 73,884	46.5	26.5
1625	Surface Roads (haulage / access)	\$ 6,671,774	\$ 5,145,000	\$ 1,526,774	47.6	27.6
1630	Mining Equipment	\$ 8,005,477	\$ 5,333,340	\$ 2,672,137	24.5	17.5
1635	Heavy Equipment-Vehicles	\$ 140,314,588	\$ 94,707,410	\$ 45,607,178	9.6	9.8
1640	Office Furniture & Equipment	\$ 10,550	\$ 10,550	\$ -	5.0	5.6
1645	Computer Hardware & Software	\$ 48,896	\$ 25,532	\$ 23,364	4.8	2.6
1650	Other Equipment	\$ 2,248,470	\$ 1,525,535	\$ 722,935	7.2	7.4
1699	Mineral Rights / Coal Reserve Leases	\$ 1,104,601	\$ 15,402	\$ 1,089,200		tons extracted
		\$ 188,433,790	\$ 126,898,631	\$ 61,535,159		
Location Code 06 - Underground Mine						
1605	Land Improvements	\$ 11,908,130	\$ 7,940,052	\$ 3,968,078	13.6	9.5
1610	Mine Development	\$ 3,789,975	\$ 1,883,382	\$ 1,906,593	5.84	2.71
1615	Buildings & Improvements	\$ 28,027,676	\$ 16,764,924	\$ 11,262,752	9.97	6.96
1620	Allowance for Funds Used During Construction	\$ 147,040	\$ 99,965	\$ 47,075	16.05	12.02
1625	Surface Roads (haulage / access)	\$ 8,699,099	\$ 6,307,990	\$ 2,391,110	20.79	16.54
1630	Mining Equipment	\$ 167,305,312	\$ 136,678,366	\$ 30,626,947	6.58	7.24
1630	Longwall Mining - Shields / Roof Supports	\$ 33,668,116	\$ 19,544,804	\$ 14,123,312		units of production
1635	Heavy Equipment-Vehicles	\$ 11,244,447	\$ 9,580,598	\$ 1,663,849	7.03	9.25
1640	Office Furniture & Equipment	\$ 105,342	\$ 75,169	\$ 30,172	7.88	4.92
1645	Computer Hardware & Software	\$ 260,857	\$ 191,833	\$ 69,024	5.00	6.89
1650	Other Equipment	\$ 8,116,312	\$ 6,210,631	\$ 1,905,681	6.01	5.37
1699	Mineral Rights / Coal Reserve Leases	\$ 14,415,970	\$ 6,808,591	\$ 7,607,380		tons extracted
		\$ 287,688,278	\$ 212,086,304	\$ 75,601,974		
Location Code 09 - Administrative/Common Facilities						
1600	Land	\$ 6,211	\$ -	\$ 6,211	n/a	n/a
1615	Buildings & Improvements	\$ 5,285,585	\$ 3,752,948	\$ 1,532,637	24.5	19.3
1630	Mining Equipment	\$ 549,007	\$ 334,793	\$ 214,214	42.5	29.3
1635	Heavy Equipment-Vehicles	\$ 2,073	\$ 1,330	\$ 743	10.0	6.1
1640	Office Furniture & Equipment	\$ 44,596	\$ 38,299	\$ 6,297	7.9	9.6
1645	Computer Hardware & Software	\$ 3,773,629	\$ 3,454,106	\$ 319,523	5.0	4.9
1650	Other Equipment	\$ 752,692	\$ 635,139	\$ 117,553	8.7	9.3
		\$ 10,413,792	\$ 8,216,616	\$ 2,197,176		
Total Bridger Coal Company						
1600	Land	\$ 6,211	\$ -	\$ 6,211		
1605	Land Improvements	\$ 12,207,676	\$ 8,184,994	\$ 4,022,682		
1610	Mine Development	\$ 20,738,657	\$ 13,696,933	\$ 7,041,724		
1615	Buildings & Improvements	\$ 45,831,106	\$ 28,405,765	\$ 17,425,341		
1620	AFUDC	\$ 410,400	\$ 289,441	\$ 120,959		
1625	Surface Roads (haulage / access)	\$ 15,370,874	\$ 11,452,990	\$ 3,917,884		
1630	Mining Equipment	\$ 175,859,796	\$ 142,346,499	\$ 33,513,298		
1630	Longwall Mining - Shields / Roof Supports	\$ 33,668,116	\$ 19,544,804	\$ 14,123,312		
1635	Heavy Equipment-Vehicles	\$ 151,561,108	\$ 104,289,338	\$ 47,271,770		
1640	Office Furniture & Equipment	\$ 160,488	\$ 124,019	\$ 36,469		
1645	Computer Hardware & Software	\$ 4,083,382	\$ 3,671,471	\$ 411,911		
1650	Other Equipment	\$ 11,117,474	\$ 8,371,306	\$ 2,746,169		
1699	Mineral Rights / Coal Reserve Leases	\$ 15,520,572	\$ 6,823,992	\$ 8,696,580		
		\$ 486,535,860	\$ 347,201,551	\$ 139,334,309		

Amounts shown are 100% (PacifiCorp share is two-thirds)

Life of mine - Surface Mine-December 2037 / Underground Mine-March 2022

Depreciation Expense Methodology - all assets are depreciated using the "straight-line" method with the following exceptions

- 1) Underground Mine - Longwall Mining - Shields / Roof Support - uses "units of production / cycles"
- 2) Mineral Rights / Coal Reserves both mines use "units of production / tons extracted"